S 1075-1

Co·l·o·rad·o (kol′ə rad′o, — rä′do), *n.* **1.** a colorful state in the W. United States. [Sp L *col-oratus* colored] *Area*: 104,247 square miles *Cap*: Denver **"The Mile High City"** *Abbr.*: Colo. *Population*: 2,791,800 **est.** *State bird*: Lark Bunting. *State flower*: Columbine. **"The Centennial State"**...

Annual Report

year ended june 30, 1980

colorado department of revenue

ANNUAL REPORT FOR FISCAL YEAR 1979 - 1980
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

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Steven V. Berson, Deputy Director

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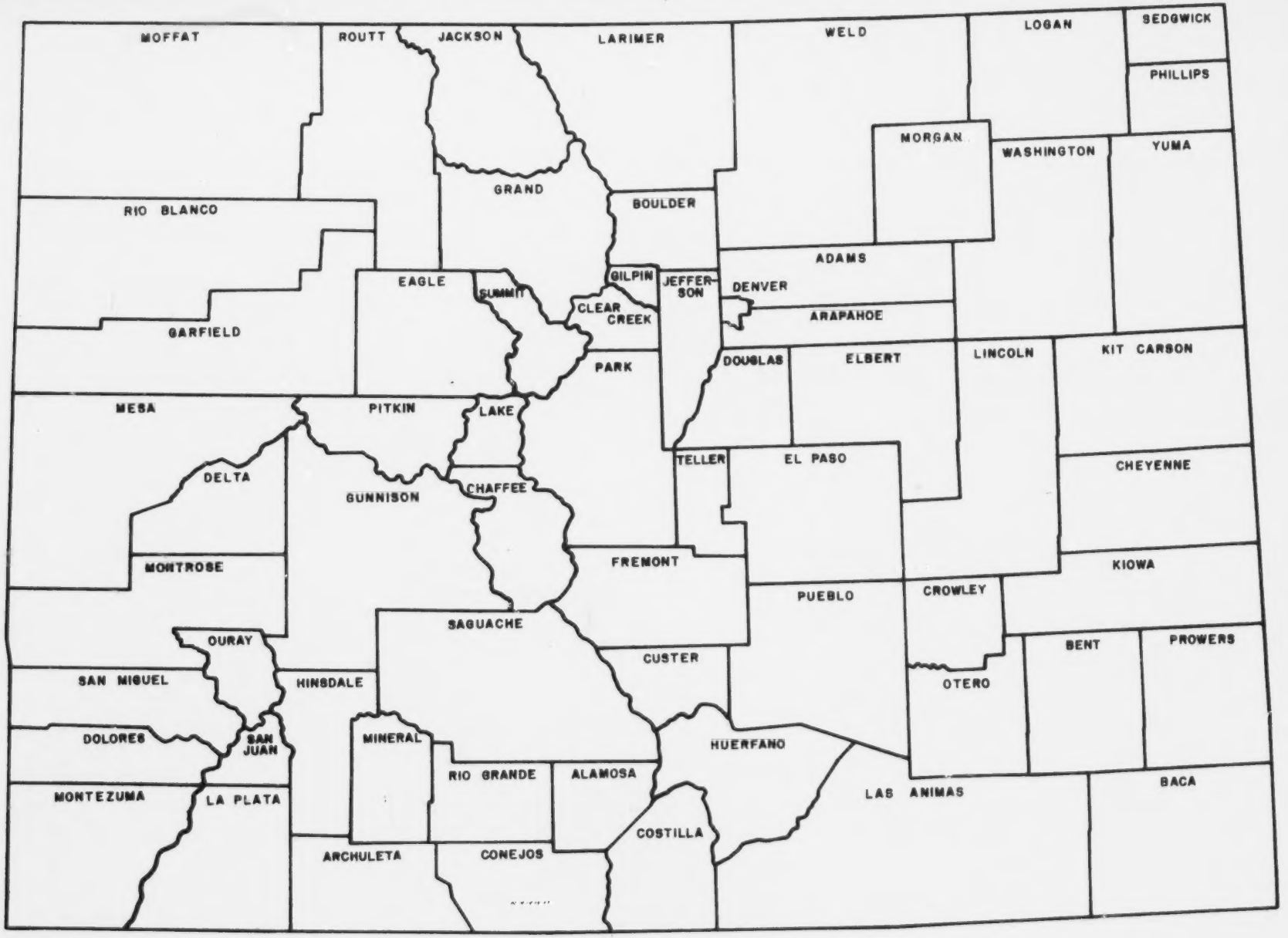
POPULATION BY COUNTIES

County	Census 1960 [a]	Census 1970 [a]	July 1, 1980 [b]
Adams	120,296	185,789	238,800
Alamosa	10,000	11,422	12,500
Arapahoe	113,426	162,142	267,100
Archuleta	2,629	2,733	3,900
Baca	6,310	5,674	6,100
Bent	7,419	6,493	10,000
Boulder	74,254	131,889	188,100
Chaffee	8,298	10,162	12,800
Cheyenne	2,789	2,396	2,000
Clear Creek	2,793	4,819	5,600
Conejos	8,428	7,846	7,900
Costilla	4,219	3,091	3,100
Crowley	3,978	3,086	3,000
Custer	1,305	1,120	1,400
Delta	15,602	15,286	21,600
Denver	493,887	514,678	461,800
Dolores	2,196	1,641	1,600
Douglas	4,816	8,407	23,400
Eagle	4,677	7,498	14,300
Elbert	3,708	3,903	6,600
El Paso	143,742	235,972	293,800
Fremont	20,196	21,942	27,600
Garfield	12,017	14,821	21,900
Gilpin	685	1,272	2,500
Grand	3,557	4,107	7,700
Gunnison	5,477	7,578	10,000
Hinsdale	208	202	500
Huerfano	7,867	6,590	6,500
Jackson	1,758	1,811	1,800
Jefferson	127,520	233,031	371,300
Kiowa	2,425	2,029	2,000
Kit Carson	6,957	7,530	7,900
Lake	7,101	8,282	8,800
La Plata	19,225	19,199	28,000
Larimer	53,343	89,900	142,600
Las Animas	19,983	15,744	15,100
Lincoln	5,310	4,836	5,200
Logan	20,302	18,852	19,800
Mesa	50,715	54,374	72,600
Mineral	424	786	900
Moffat	7,061	6,525	12,000
Montezuma	14,024	12,952	15,900
Montrose	18,286	18,366	23,900
Morgan	21,192	20,105	22,000
Otero	24,128	23,523	25,100
Ouray	1,601	1,546	1,900
Park	1,822	2,185	5,200
Phillips	4,440	4,131	4,500
Pitkin	2,381	6,185	11,500
Prowers	13,296	13,258	15,200
Pueblo	118,707	118,238	122,400
Rio Blanco	5,150	4,842	6,400
Rio Grande	11,160	10,494	10,700
Routt	5,900	6,592	12,800
Saguache	4,473	3,827	4,100
San Juan	849	831	900
San Miguel	2,944	1,949	3,000
Sedgwick	4,242	3,405	3,300
Summit	2,073	2,665	7,500
Teller	2,495	3,316	7,900
Washington	6,625	5,550	5,400
Weld	72,344	89,297	122,300
Yuma	8,912	8,544	9,800
STATE TOTALS	1,753,947	2,207,259	2,791,800

a/ Official U.S. Census tabulation.
b/ Preliminary July 1, 1980 estimates by Colorado Division of Planning. For limitations of these estimates, see Colorado Population Reports, Series CP-25, No. 79(A)-3, issued August 1979.

COLORADO


MOFFAT
ROUTT
JACKSON
LARIMER
WELD
LOGAN
SEDGWICK
PHILLIPS
MORGAN
WASHINGTON
YUMA
GRAND
BOULDER
RIO BLANCO
ADAMS
GILPIN
JEFFER-SON
DENVER
EAGLE
SUMMIT
CLEAR CREEK
ARAPAHOE
GARFIELD
PARK
DOUGLAS
ELBERT
LINCOLN
KIT CARSON
MESA
PITKIN
LAKE
TELLER
EL PASO
CHEYENNE
DELTA
GUNNISON
CHAFFEE
FREMONT
MONTROSE
KIOWA
PUEBLO
CROWLEY
OURAY
SAGUACHE
BENT
PROWERS
CUSTER
SAN MIGUEL
HINSDALE
OTERO
DOLORES
SAN JUAN
MINERAL
HUERFANO
RIO GRANDE
ALAMOSA
LAS ANIMAS
BACA
MONTEZUMA
LA PLATA
COSTILLA
ARCHULETA
CONEJOS

ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

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Richard D. Lamm
GOVERNOR

Alan N. Charnes
EXECUTIVE DIRECTOR

State of Colorado
DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLORADO 80261
Telephone (303) 839-3091

December 1, 1980

REPORT OF THE EXECUTIVE DIRECTOR

This is the 1979-80 Annual Report of the Colorado Department of Revenue, the 39th such report submitted in fulfillment of the requirements of Section 24-35-102, C.R.S. 1973.

As described in recent Annual Reports, emphasis continues to be placed on the three principal goals of the Department; to increase compliance with all the statutes for which the Department is held responsible, to improve equity so that fairness of the system may be enhanced, and to improve efficiency of production.

Although a vital performance indicator, the extent of tax compliance often is difficult to assess. Tax Administrators everywhere are concerned about "the underground economy"; the economic system created primarily to evade taxation. Also, the "Tax Protest" movement remains a national issue. But in Colorado, there is little evidence of widespread tax evasion or of a strong tax protest movement. Because taxation is essentially a voluntary system, tax compliance is related to public acceptance of both the methodology of tax collection and the use of tax funds. In Colorado, the methodology is fair and the use of funds is generally perceived as reasonable.

One of the steps that the Department of Revenue has taken to encourage tax compliance is the promulgation of a "Statement of Philosophy"; a document setting out in writing the rules of conduct for all Departmental employees (the Statement of Philosophy appears in its entirety immediately following the Executive Director's Report). Also the Department has encouraged the General Assembly to simplify existing tax statutes. The Report of the "Tax Simplification Study Group" contains recommendations for reducing the tax return preparation burden, as well as recommendations for reducing administrative processing steps. Simplification and compliance are closely related. These issues were addressed this summer by the Interim Finance Committee of the General Assembly and several important legislative proposals were voted out of committee for consideration at the 1981 General Assembly session. The Department hopes that these tax simplification measures will be enacted into law. In addition to the "Statement of Philosophy" and the "Tax Simplification" efforts, and Department continues to place high priority on the auditing program, on Collection and Enforcement efforts and on the activities of the Multistate Tax Compact.

Tax equity issues were dealt with to a limited extent by the General Assembly this year. The 1980 "Tax Package" was aimed at tax relief rather than tax equity per se, and provided adjustments in tax burdens to many different taxpayers (see the Legislative Digest in this report for a detailed review of tax legislation passed at the 1980 General Assembly session). In addition, the Legislature provided funds to prepare a current analysis of the economic and demographic characteristics of those who pay the individual income tax. This Tax Profile will be presented to the General Assembly early in 1981, will provide the data necessary to evaluate the State's tax equity situation, and perhaps will encourage Legislative action.

The Department places great emphasis on efficiency. As a result, the cost of collections, a general indicator of efficiency, continues to decrease. This year, the Department made major changes in tax processing and in cash management; in both cases increasing the speed of the operating systems.

The Department has undergone a major reorganization since last year. The Organization Chart on page 13 shows the new structure. Additional emphasis is placed on Data Processing, Operations and Taxpayer Service. Those areas now are at the Division level, the concept being that much of the long-range success of the Department is tied to effective performance in those three areas.

The Report contains a great deal of information, in the taxation field as well as in the other areas of Departmental responsibility. The reader is encouraged to carefully study this Report. It is an interesting and useful document.

Alan N. Charnes

Alan N. Charnes
Executive Director

STATEMENT OF PHILOSOPHY
COLORADO DEPARTMENT OF REVENUE

The Colorado Department of Revenue (the "Department") is responsible for the collection, administration and enforcement of state taxes in accordance with the United States and Colorado Constitutions and the laws passed by the Colorado General Assembly.

The foundation for effective collection of taxes for the State of Colorado is the voluntary compliance system. Therefore, the function of the Department is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and to conduct itself as to warrant the highest degree of public confidence in its integrity and efficiency. Tax laws must be administered in a fair, reasonable, and prompt manner.

In order for the Department to carry out its functions in accordance with the philosophical guidelines stated above, the Department is committed to the best of its ability, to do the following:

-- Insure that all taxpayers pay their lawful share of taxes.

-- Determine the extent of compliance and direct the energy and resources of the Department to the reasons for non-compliance. The Department should be rigorous in requiring compliance with law and should be relentless in its attack on illegal tax devices and fraud.

-- Perform audits and make adjustments in a prompt and fair manner, with no favoritism or discrimination among taxpayers.

-- Educate the public on important tax provisions fairly and vigorously, without regard to whether any particular provision is one which raises or reduces revenue for the state.

-- Insure that overpayments and refunds are made promptly and with the same emphasis as collections, assessments, and penalties.

-- Seek only that information from taxpayers necessary for fair administration and enforcement, and maintain confidentiality of all information as required by statute.

-- Prepare regulations promptly in a simple, straightforward manner that is consistent with the intent of the law and enhances voluntary compliance.

-- Make assessments and adjustments in accordance with law and Department regulations and procedures. In no event should any assessment or adjustment be made solely on the theory that the assessment involved is so small that the taxpayer will not bother to protest.

Every employee of the Department plays a crucial role in creating a public attitude toward the Department. Employees should understand the importance of

conducting themselves in a fair and courteous manner, and in a way that will aid in the attainment of the philosophy set forth herein.

In order to help attain the goals set forth herein, the Department adopts the philosophy set forth in the IRS's "Statement of Principles of Internal Revenue Administration," attached as Exhibit A.

Adopted this 22nd day of September, 1980.

Alan N. Charnes
Executive Director

Richard D. Lamm
Governor

EXHIBIT A

STATEMENT OF PRINCIPLES OF INTERNAL REVENUE TAX ADMINISTRATION

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress.

With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view.

At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he is "protecting the revenue". The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

The Service also has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by examining officers when they have merit, never arbitrarily or for trading purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue. It is also important that care be exercised not to raise an issue or to ask a court to adopt a position inconsistent with an established Service position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and should be reasonable within the bounds of law and sound administration. It should, however, be vigorous in requiring compliance with law and it should be relentless in its attack on unreal tax devices and fraud.

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman St., Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. There are also 10 district offices as follows:

419 San Juan
ALAMOSA, CO 81101

2760 - 29th Street #123
BOULDER, CO 80302

303 S. Circle Drive, Suite 101
COLORADO SPRINGS, CO 80909

Court House
1060 - 2nd Avenue
DURANGO, CO 81303

Court House
201 Ensign
FORT MORGAN, CO 80701

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

733 South Avenue
GRAND JUNCTION, CO 81501

905 - 10th Avenue
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

120 West 3rd Avenue
SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; inheritance and gift tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

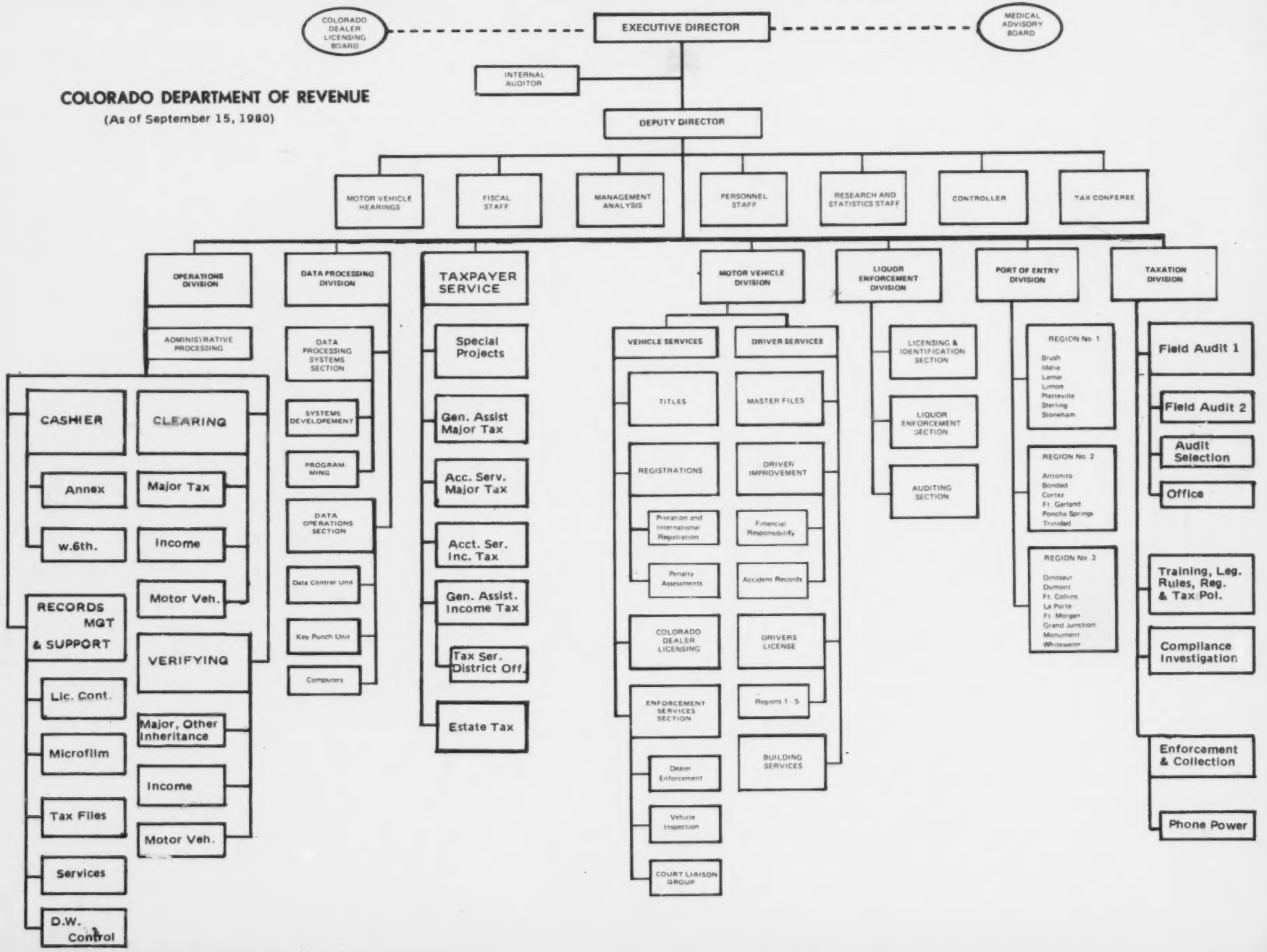
Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

5-6-203		Uniform Consumer Credit Code Fees
9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
11-51-107	et seq.	Securities Licenses and Fees
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses

12-22-303		Narcotic Drug Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-32-1009		Litter Control Assessment
24-35-101	et seq.	Department of Revenue - Organization
24-43-104		Colorado Railroad Authority
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-120	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-5-201	et seq.	Movable Structures
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-24-101	et seq.	Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items
43-5-201	et seq.	Auto and Tourist Camp, Hotels, and Motels

COLORADO DEPARTMENT OF REVENUE

(As of September 15, 1980)



LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

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LEGISLATIVE DIGEST

Summary of Senate and House bills pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-Second General Assembly, 1980 Second Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Administration:

H.B. 1152 -- Continuation of administrative rules adopted or amended after July 1, 1979. Provides for the continuation of the rules and regulations of executive agencies which were adopted on or after July 1, 1979 and before January 1, 1980, except that certain rules and regulations of executive agencies shall expire as scheduled on June 1, 1980. Rules which are not continued include a rule of the state board for community colleges and occupational education concerning surety bonds, certain rules of the board for energy-efficient nonresidential building standards in the office of state planning and budgeting, a rule of the state banking board concerning protests to applications for a charter, and a portion of a rule of the liquor enforcement division of the department of revenue concerning the offering of merchandise to increase the consumption of alcoholic beverages.

Effective April 13, 1980. Amends Regulation No. 47-105.3 (Department of Revenue).

H.B. 1264 -- Portion concerning state collection of local sales taxes. Changes from 120 days to 45 days the time within which notice must be given by a county or city to the department of revenue of any countywide or city sales tax which is adopted, and changes the time period within which the tax may be imposed.

Effective May 1, 1980. Amends 29-2-106(2).

Appropriations:

H.B. 1255 -- Supplemental appropriation - department of revenue. Amends the 1979 long bill to increase the total appropriation to the department by $293,206. Changes made include: An increase of $141,000 for the traffic safety program; an increase of $15,700 for dealer licensing; and an increase of $48,883 to the motor vehicle division for operating expenses and utilities.

Amends the 1979 capital construction appropriation to increase by $324,273 the total appropriation for the Dumont port of entry.

Amends the 1978 long bill appropriation to the department to reallocate the source of funds totaling $422,112 between the general fund and cash funds.

Effective April 25, 1980.

H.B. 1265 -- General appropriation - long bill. For the expenses of the executive and judicial departments of state government for the fiscal year commencing July 1, 1980, the grand total of the operating budget is $2,295,793,745 ($48,698,211 of which is for the judicial department) of which $1,258,111,409 is from the general fund, $510,043,531 is from cash funds, and $527,638,805 is from federal funds. The total appropriation for capital construction is $47,477,385 of which $25,693,285 is from the capital construction fund, $19,759,100 is from cash funds, and $2,025,000 is from federal funds. The total appropriation for capital construction includes $600,000 for program planning and necessary repairs for the former state museum building. Portions vetoed.

Effective May 2, 1980.

H.B. 1264 -- Portion concerning fiscal policy matters. (1) Amends the restriction on state general fund spending in order to allow the special reserve fund, which currently can only be used for tax relief, to be used for construction, maintenance, and repair of highways, for water projects, and, for fiscal year 1980-81, for administration of highways, in addition to its use for tax relief.

(2) Provides that, for the purpose of the section which limits appropriations from the highway users tax fund to not more than 23% of the net revenue of such fund for the previous fiscal year, "net revenue" does not include moneys appropriated to the fund from the special reserve fund which is created in the provision establishing the 7% limit on state general fund spending.

Effective May 1, 1980. Amends 24-75-201.1. Adds 43-4-202(2).

Estate Tax:

H.B. 1215 -- Estate tax - miscellaneous amendments. Sets forth procedures and requirements for entry into a safe deposit box of a decedent, procedures to obtain a certificate of nonliability if an estate is not subject to the tax, and a penalty provision for failing to file an estate tax return when required or for filing a false return. Applies to estates of decedents dying on or after July 1, 1980.

Effective July 1, 1980. Repeals and reenacts 15-10-111, 39-23.5-113. Adds 39-23.5-107(3), (4).

Income Tax:

S.B. 95 -- Portion concerning income tax. Allows a credit against Colorado income taxes based on the cost of a certificate issued by the public utilities commission and purchased by persons in the business of the transportation of ashes, trash or other discarded materials.

Effective June 30, 1980. Adds 39-22-511.

(e) Provides that a surviving spouse 58 years of age or older may, upon meeting the other eligibility requirements, claim the real property tax credit or refund and the home heat expense credit or refund, even though the deceased spouse was not 65 years of age or older, and even though they jointly did not meet the other eligibility requirements for a prior taxable year.

(f) For the real property tax credit or refund, increases the maximum amount of the credit and increases the income eligibility level for claiming such credit or refund. Increases the income eligibility level for claiming the home heat credit or refund, and changes the income and percentage figures used in determining the amount of such credit or refund.

(g) Provides that the credit against income taxes which is equal to 10% of the annual income tax liability be applicable only to the 1979 income tax year. Allows such a credit in the amount of 20% for the 1980 income tax year. Withholding tax tables shall not reflect these credits before July 1, 1981.

(h) For the 1980 income tax year and thereafter, provides a tax credit or refund to handicapped persons based upon certain expenses incurred by reason of their employment. Requires employment for at least 6 months during the income tax year. Limits the credit to $50 a month for a home attendant and to 20% of the cost of durable medical equipment, not to exceed $1,200 and requiring at least $300 in cost of such equipment be incurred.

(i) Provides a residential energy tax credit for expenditures for the installation of energy-conserving measures, up to $400, and for renewable energy source property, up to $3,000 which are installed in the taxpayer's principal residence. Such credit applies to expenditures made between January 1, 1980 and December 31, 1985.

(2) Business income taxes, generally

(a) For the 1981 income tax year and thereafter, allows a credit during the first 5 years of operation of a new mining, milling, or mining and milling operation or the expansion of such an operation in an amount equal to prior eligible contributions made to units of local government under agreements with such units to assist in solving impact problems. Allows the credit to be taken only if the new operation or the expansion actually begins operation after June 30, 1980, and allows the credit only with regard to income derived therefrom. The department of local affairs determines eligibility. If the total of all claims for credit exceeds $100,000 annually, each claimant shall receive a prorated value of the contribution made by him so that the total of all credit claims will not exceed $100,000 annually.

H.B. 1059 -- Apportionment of income of foreign financial institutions. Provides that a bank, savings and loan, credit union, or other institution making or purchasing loans whose only business activity in Colorado is the ownership of property acquired by foreclosure, or a procedure in lieu thereof, which property is disposed of within 24 months, shall directly allocate net income or gains or losses to the state where the property is located.

Applies to tax years beginning on or after January 1, 1979.

Effective March 17, 1980. Adds 39-22-303(7).

H.B. 1153 -- Income tax credit for property taxes on freeport merchandise and stocks of merchandise. Makes it clear that a credit or refund of income taxes based on payment of general property taxes on freeport merchandise and stocks of merchandise is available only for general property taxes paid to a taxing entity within Colorado. Applies to tax years beginning on or after January 1, 1980.

Effective March 10, 1980. Amends 39-22-125 IP(1).

H.B. 1264 -- Portion concerning income tax. (1) Individual income taxes, generally

(a) For the 1980 income tax year, the annual inflation factor is increased from 107% to 109%.

(b) For the 1980 income tax year and thereafter, removes the low-income allowance and the percentage standard deduction and provides a $1,000 standard deduction for an individual and a husband and wife filing jointly, and a $500 standard deduction for a married person filing separately. Such standard deductions are to be multiplied by the annual inflation factor.

(c) For the 1980 income tax year and thereafter, provides that interest income on obligations of this state or any political subdivision thereof issued on or after the effective date of the act shall not be added to federal adjusted gross income in determining Colorado adjusted gross income. Continues such exemption for interest income from such obligations issued before the effective date if the law authorizing the issuance of such obligations provided for an exemption.

(d) For the 1980 income tax year and thereafter, provides that, for an individual, the first $200 of any interest income and, for a husband and wife filing jointly, the first $400 of any interest income shall be subtracted from federal adjusted gross income in determining Colorado adjusted gross income. Provides a similar subtraction with regard to any dividend income. Both such forms of income however must be reduced by an amount equal to the amount of interest income and dividend income, respectively, which was excluded in determining federal adjusted gross income. Provides that both such forms of income need not be added back into the deduction for federal tax liability.

(b) For the 1980 income tax year, amends the investment tax credit to allow a credit for depreciable property used in Colorado which credit shall be equal to 25% of the credit allowed under federal law against federal income taxes for investment in such property. (For the 1981 income tax year and thereafter, such increased percentage and dollar amounts return to what they were prior to the amendments contained in the act.)

(c) Provides a business, commercial, and agricultural credit for expenditures for energy property and solar or wind energy property, as such terms are defined in the federal "Internal Revenue Code of 1954". Such credit applies to expenditures made between January 1, 1981 and December 31, 1986.

(d) For the 1980 income tax year and thereafter, includes livestock in the provisions granting an income tax credit based on payment of general property taxes on freeport merchandise and stocks of merchandise.

(e) Provides that an employer's deduction from Colorado gross income for his contributions which subsidize ridesharing arrangements and use of mass transit shall be allowed only to the extent not previously deducted in determining Colorado gross income.

Effective May 1, 1980. Amends 39-22-103.5(1)(a), (1)(b), (2)(b), (2)(c); 39-22-104(3)(b); 39-22-112(1); 39-22-113(4)(a); 39-22-120 (1)(b)(II) (2)(a), (2)(b), (3)(c), (5)(c); 39-22-121(1), (2), (3)(a); 39-22-124(1)(b), (2)(a), (2)(b), (3)(b); 39-22-125 IP(1); 39-22-304 (3)(a); 39-22-509 IP(1). Repeals and reenacts 39-22-110(2)(a). Adds 39-22-110(3)(o), (3)(p); 39-22-103.5(2)(d)(III); 39-22-110 (3)(1)(IV), (3)(1)(V); 39-22-120(5)(d); 39-22-126; 39-22-127; 39-22-307; 39-22-507.5(10); 39-22-512. Repeals 39-22-112(2), (3).

Motor and Special Fuel:

S.B. 41 -- Gasoline and special fuel taxes - bulk purchases. Specifies that special districts purchasing gasoline from distributors are exempt from the gasoline tax if purchased in bulk. Decreases from 300 to 100 gallons the amount of gasoline required to be purchased in bulk by a government agency in order to be exempt from the tax.

Also, decreases from 500 to 250 gallons the amount of bulk storage required of bulk purchasers of special fuel and from 300 to 100 gallons the amount of bulk purchase of special fuel in order to be eligible to purchase special fuel without payment of the tax.

Effective April 10, 1980. Amends 39-27-102(1)(b); 39-27-202 IP(3)(b).

Motor Vehicles:

S.B. 52 -- Air pollution control - reduction of mobile source emissions - appropriation. Establishes an automobile emissions inspection program in certain front-range counties, to be known as the "AIR Program". Provides, beginning July 1, 1981, that government-owned

motor vehicles of the model years 1968 through 1981 must be inspected, that motor vehicles of the model years 1968 through 1981 must be inspected upon change of title prior to registration in those front-range counties, and that any other motor vehicle may voluntarily be inspected. Provides that those vehicles required to be inspected which do not meet the applicable emissions standards must be adjusted as provided in air quality control commission (hereafter "commission") regulations and reinspected after the adjustments are made. Provides that, beginning January 1, 1982, motor vehicles of the model years 1968 through 1982 which are registered in certain front-range counties must be inspected annually. Provides that those vehicles which do not meet the applicable emissions standards must be adjusted as provided in commission regulations and reinspected after the adjustments are made. Provides that, beginning July 1, 1982, motor vehicles of the model year 1981 or a later model year which do not meet the applicable emissions standards shall be issued a certificate of emissions adjustment if not less than $100, in addition to the cost of adjustments specified in the commission's regulations, has been expended for the reduction of exhaust emissions from the vehicle. Provides that on July 1 of each subsequent year one additional motor vehicle model year is to be included in the program. Requires a visual inspection of emissions control equipment as a part of the inspection and provides that if such equipment has been tampered with or removed that it must be repaired or replaced.

Provides that the commission is to develop and adopt emissions standards which are designed so that not less than 60% of the motor vehicles of the model years 1968 through 1974 which are required to be inspected meet such standards at the time of the first inspection and so that not less than 70% of the motor vehicles of the model years 1975 or later model years which are required to be inspected meet such standards at the time of the first inspection.

Requires the commission to continuously evaluate the program and to report annually to the general assembly on its evaluation. Requires the commission to monitor and analyze ambient air quality. Requires the commission to determine the number of motor vehicles which fail the retest after the required adjustments are made and, if a significant number of vehicles do fail the retest, requires the commission to recommend changes to improve the air pollution control-effectiveness of the program. Requires the commission to assess the methods of controlling or reducing emissions from motor vehicles equipped with newly developed emissions control systems and, if necessary for such vehicles, to develop procedures which require the replacement of inoperative or malfunctioning emissions control equipment. Requires the commission to develop a compilation of approved high altitude modifications or adjustments for motor vehicles.

Requires the executive director of the department of health to establish an information system concerning the program, to administer mechanic licensing examinations, to operate necessary technical centers, and to conduct a study of diesel emissions. Requires the

department of revenue to calibrate inspection station analyzers at least once every 60 days and to evaluate each inspection station through the use of unmarked vehicles at least once each year.

Provides that the fee charged for the emissions inspection shall be as posted by the station, which shall not exceed $10. Provides that the fee for the adjustments required by commission regulations shall be as posted by the station, which shall not exceed $15. Provides that the license fee for an inspection station shall be $25, with a renewal fee of $10. Provides that the license fee for an emissions mechanic shall be $10, with an annual renewal fee of $5.

Provides for termination of the program on January 1, 1988. Provides that the program shall not be deemed to interfere with the enforcement of any motor vehicle part warranty. Provides civil penalties for making, issuing, or knowingly using a counterfeit certification of emissions control and for issuing a certification of emissions control for a motor vehicle which does not qualify for the certification issued.

Repeals the income tax deduction for the fee paid for a required emissions inspection. Repeals the requirement that school districts report annually concerning actions taken to reduce emissions from vehicles used for the transportation of pupils.

Appropriates $278,248 to the department of revenue and $248,735 to the department of health for implementation of the act.

Effective May 23, 1980. Amends 42-4-301(1); 42-4-302(4)(a), (1)(d); 42-4-303(3.5); 42-4-308; 42-4-310; 42-4-311; 42-4-314; 42-4-316(1), (2), (3)(a), (3)(b)(V). Repeals and reenacts 42-4-306.5; 42-4-307; 42-4-309; 42-4-312; 42-4-313; 42-4-315. Adds 42-4-309.5; 42-4-315.5; 42-4-303(4.5). Repeals 39-22-113(4)(d); 42-4-316(4); 42-4-317; 42-4-318.

S.B. 96 -- Parking privileges for the handicapped - appropriation. Extends the definition of "handicapped person" beyond those persons requiring mechanical devices in order to be mobile to include persons with a physical impairment verified by a physician or the director of the division of rehabilitation as substantially limiting their ability to move from place to place. Provides for issuance of temporary distinguishing license plates and identifying placards, valid for 90 days and renewable, to persons temporarily handicapped.

Appropriates $7,470 out of the highway users tax fund to the department of revenue for implementation of the act.

Effective April 30, 1980. Amends 42-4-1109(1). Adds 42-4-1109(2.5).

S.B. 114 -- Regulation and licensing of electric powered motor vehicles. Provides preferential treatment for electric powered motor vehicles, until July 1, 1987, with respect to property, income, and sales taxes and motor vehicle registration fees and taxes to encourage the use of such vehicles. Prohibits discrimination by insurance companies against such vehicles.

Effective April 10, 1980. Adds 2-4-401(2.5); 10-3-1104(1)(f)(V); 39-3-101(1)(j); 39-22-113(4)(e); 39-26-114(12); 42-3-102(6); 42-3-122.5.

H.B. 1113 -- Parking privilieges for the handicapped. Extends the definition of "handicapped person" beyond those persons requiring mechanical devices in order to be mobile to include persons with a physical impairment verified by a physician or the director of the division of rehabilitation as substantially limiting their ability to move from place to place. Provides that any person invalidly using a license plate or placard for the handicapped is guilty of a class 2 petty offense, punishable by a fine of $15.

Effective April 22, 1980. Amends 42-4-1109(1). Adds 42-4-1109(5).

H.B. 1172 -- Registration of vehicles exempt from the ton-mile tax. Increases the weight limitation, from 6,500 lbs. to 10,000 lbs., of certain trucks and truck tractors exempt from payment of ton-mile taxes and not subject to clearance by a port of entry weigh station and provides registration fees for such vehicles.

Effective January 1, 1981. Amends 42-3-123(13)(a), (13)(b), IP(14)(a), (21)(a). Adds 42-3-123(13)(c).

Severance Tax:

S.B. 51 -- Credit against severance tax for approved contributions made by expanded operation. Establishes a credit against any severance taxes due the local government severance tax fund in an amount equal to approved contributions made to any local unit of government locally impacted to assist in solving impact problems arising from an increase in production.

Requires the executive director of the department of local affairs to act upon each contribution within 90 days after submission by the taxpayer and the unit of local government (for new operations) or the local unit of government locally impacted (for expanded operations). States that failure of the executive director to so act shall be deemed approval of the contribution.

Effective April 10, 1980. Amends 39-29-107.5. Adds 39-29-102(4.5).

Sales and Use Taxes:

S.B. 59 -- Vendor's reports for sales and use tax. Allows the executive director of the department of revenue to permit vendors whose monthly tax collected is less than $300 to submit quarterly returns. Formerly, a taxpayer's monthly tax had to be less than $60 in order to permit quarterly, rather than monthly returns.

Effective July 1, 1980. Amends 39-26-109.

S.B. 75 -- Portion concerning regional transportation district sales tax. Regional transportation district - additional tax for fixed rail mass transit system upon voter approval. Authorizes the regional transportation district, after approval at an election in the district, to levy an additional 3/4% sales tax. Of the additional revenues, 87% would be used only for the implementation of a fixed rail mass transit system (light rail), including design, construction, and acquisition of capital equipment and real property necessary for such system; and 13% of the additional revenues would be used to compensate for the elimination of the district's authority to levy a sales tax on specified items, including food and fuel items. Such elimination of sales tax authority on specified items and also the elimination of the district's authority to levy a real property tax are to become effective only upon approval, at an election, of the additional 3/4% sales tax.

Requires the district to submit the question of the additional tax to the voters at the general election on November 4, 1980, and if not approved, one additional time at the next general election in 1982. Prohibits the district from using any moneys to purchase commercial promotion or advertisement to urge electors to vote in favor of or against the additional tax.

Effective May 1, 1980. Amends 32-9-115; 32-9-120(1); 32-9-121; 29-2-105(1)(d). Repeals and reenacts 32-9-119(2). Adds 32-9-108(3); 32-9-119(1.9); 32-9-120(4).

H.B. 1207 -- Sales and use taxes - sales of fuel. Extends to July 1, 1982, the exemption from sales and use taxes for fuel used in residences for light, heat, and power. Includes wood in the list of fuels exempt and defines "gas" to include natural, manufactured, and liquified petroleum gas. Makes miscellaneous conforming amendments.

Effective May 2, 1980. Amends 29-2-105(1)(d); 29-2-106(4)(a); 39-26-104(1)(d.1), (1)(d.2); 39-26-114(1)(a)(XXI); 39-26-203(1)(z).

H.B. 1264 -- Portion concerning sales and use taxes. Effective January 1, 1981, exempts certain medical supplies and equipment, including wheelchairs, eyeglasses, contact lenses, hearing aids, and certain therapeutic devices valued at more than $100.

Effective May 1, 1980. Amends 39-26-114(1)(a)(V).

Miscellaneous:

H.B. 1199 - State publications depository and distribution center - appropriation. Creates a state publications depository and distribution center as a section of the state library. Provides for collection and distribution of and public access to state publications. Requires state agencies to deposit copies of new publications with the center and to provide to the center a list

of said agencies' current publications. Makes conforming amendments.

Effective July 1, 1980. Adds 24-90-101; 24-90-105(1)(a); 24-90-106; 24-90-108(1); 24-90-114; 24-90-116.

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

BEST AVAILABLE COPY

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950 - 1980

Fiscal Year	Collections	Cost of Administration	Cost As Percent of Collections
1980	$1,784,397,422	$28,626,742 1/	1.60
1979	1,638,174,767	26,032,899 1/	1.59
1978	1,411,263,900	23,960,846 1/	1.70
1977	1,224,978,639	23,614,713	1.93
1976	1,090,868,629	21,649,615	1.98
1975	958,351,779	20,482,654	2.14
1974	854,391,541	18,118,832	2.12
1973	737,573,301	14,960,980	2.03
1972	652,525,833	13,742,165	2.11
1971	559,220,247	12,641,268	2.26
1970	504,987,630	10,979,785	2.17
1969	438,133,000	9,782,513	2.23
1968	388,073,705	8,488,615	2.19
1967	361,608,819	7,568,569	2.09
1966	341,131,698	7,042,097	2.06
1965	275,029,851	6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,025,686	3,034,445	2.24
1955	122,387,571	2,774,717	2.26
1954	107,284,438	2,332,227	2.17
1953	103,692,083	2,017,181	1.95
1952	99,338,309	1,815,794	1.83
1951	94,388,110	1,678,758	1.78
1950	84,845,575	1,559,930	1.83

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30 1979	1980	Percent of 1980 Total Collections	Percent Change in Collections
TAXES:				
Property:				
Motor Vehicle Specific Ownership "A"	$ 3,552,313.61	$ 3,390,309.95	0.19	- 4.56
Sales, Use, Excise, and Gross Receipts:				
Alcoholic Beverage	$ 24,502,343.54	$ 23,627,204.62		
Cigarette Tax	33,945,271.84	35,101,174.13		
General Sales	465,204,530.64	492,712,419.44		
Gasohol	.00	294,263.66		
Motor Fuel	107,989,133.29	104,060,203.43		
Special Fuel	9,796,842.44	12,033,025.69		
Use Tax	47,595,444.80	52,167,903.46		
Litter Assessment	325,500.25	151,540.39		
Subtotal	$ 689,359,066.80	$ 720,147,734.82	40.36	+ 4.47
Income Tax:				
Estimated Tax	$ 148,117,206.61	$ 147,641,505.36		
Income Tax Cash	79,979,669.24	73,421,022.02		
Withholding	508,834,558.43	604,179,107.53		
Subtotal	$ 736,931,434.28	$ 825,241,634.91	46.25	+ 11.98
Inheritance and Gift Taxes:				
Inheritance and Estate	$ 24,385,669.29	$ 26,065,064.12		
Inheritance - Filing Fee	2,221,757.43	2,631,288.93		
Gift	1,402,114.17	1,096,427.21		
Subtotal	$ 28,009,540.89	$ 29,792,780.26	1.67	+ 6.37
Severance Taxes:				
Oil and Gas Conservation Levy	$ 364,769.40	$ 634,815.58		
Estimated Tax and Withholding	19,179,477.90	24,830,849.67		
Subtotal	$ 19,544,247.30	$ 25,465,665.25	1.43	+ 30.30
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$ 21,865,054.52	$ 23,144,677.14		
Motor Vehicle Licenses	22,410,924.72	24,309,712.39		
Safety Inspections	1,157,883.40	1,188,326.63		
Title Fees	505,621.95	197,523.00		
Depot Tags	15,310.02	13,935.00		
Subtotal	$ 45,954,794.61	$ 49,254,174.16	2.76	+ 7.18
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$ 1,815,282.15	$ 4,495,525.35	0.25	+147.65

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30 1979	1980	Percent of 1980 Total Collections	Percent Change in Collections
Regulatory and Businesses:				
Alcohol Licenses	$ 437.50	$ 205.00		
Bedding Inspection Fees	32,637.83	29,540.68		
Boiler Inspection Fees	269,239.87	268,115.03		
Cigarette Licenses	630.00	652.50		
Commercial Driving Instructor Licenses	450.00	430.00		
Commercial Driving School Licenses	600.00	550.00		
Fluid Milk Sanitation Licenses	482.00	130.00		
Hospital and Nursing Home Licenses	10,795.00	11,495.00		
Liquor Licenses	376,924.06	385,740.25		
Liquor Licenses - 85% City	1,185,243.36	1,222,707.06		
Liquor Licenses - 85% County	356,595.49	338,776.72		
Motor Vehicle Dealers & Salesman Licenses	379,319.50	364,317.50		
Motor Vehicle Manufacturers Licenses	33,500.00	32,575.00		
Overwide Trailer Permits	40.00	55.15		
Pet Shop and Kennel Licenses	4,830.00	4,860.00		
Plumbers License and Exam Fees	23,567.00	116.50		
Plumber Inspection Fees	20,496.87	21,496.95		
Produce License	71,310.00	85,590.00		
Psittiacine Bird License Fees	1,530.00	1,335.00		
Public Utilites Motor Carrier Fees	48,826.15	53,229.07		
PUC Utility Supervision	981,683.35	1,147,638.98		
Restaurant License and Inspection Fees	178,890.74	185,686.01		
Special Fuel Distributors License	.00	5,685.00		
Special Fuel Permits	331,502.38	222,422.11		
Store Licenses	719,377.57	656,239.87		
Subtotal	$ 5,028,908.67	$ 5,039,589.38	0.28	+ 0.21
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$ 44,452,823.15	$ 48,827,503.34		
City Sales Taxes	38,616,955.76	44,283,477.72		
County Sales Taxes	18,314,477.89	21,944,431.62		
Motor Vehicle Financial Responsibility	147,128.17	119,323.97		
Motor Vehicle Penalty Assessments	3,822,231.68	3,901,694.19		
Order of Reinstatement	545,964.44	531,862.46		
Revenue Department Services	1,362,014.32	1,461,078.65		
Sales of Equipment, Books	17,400.32	15,459.68		
Other Miscellaneous Receipts	700,182.98	485,175.94		
Subtotal	$ 107,979,178.71	$ 121,570,007.57	6.81	+ 12.59
GRAND TOTAL OF GROSS COLLECTIONS	$1,638,174,767.02	$1,784,397,421.65	100.00	+ 8.93

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1980

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$ 3,390,309.95	$ 3,519,844.44 1/	$ (129,534.49)
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$ 23,627,204.62	$ 15,373.49	$ 23,611,831.13
Cigarette Tax	35,101,174.13	17,163,274.36 2/	17,937,899.77
General Sales Tax	492,712,419.44	34,638,895.72 3/	458,073,523.72
Motor Fuel	104,060,203.43	2,903,615.80	101,156,587.63
Gasohol	294,263.66	.00	294,263.66
Special Fuel	12,033,025.69	79,287.70	11,953,737.99
Use Tax	52,167,903.46	818,535.43	51,349,368.03
Litter Assessment	151,540.39	1,920.00	149,620.39
Subtotal	$ 720,147,734.82	$ 55,620,902.50	$ 664,526,832.32
Income Tax:	$ 825,241,634.91	$224,696,800.65 4/	$ 600,544,834.26
Inheritance and Gift Tax:	$ 29,792,780.26	$ 2,012,738.87	$ 27,780,041.39
Severance Tax:	$ 25,465,665.25	$ 1,549,533.05	$ 23,916,132.20
Licenses, Permits, Fees:			
Motor Vehicle -			
Gross Ton Mile	$ 23,144,677.14	$ 181,048.13	$ 22,963,629.01
Motor Vehicle License	24,309,712.39	2,891.88	24,306,820.51
Safety Inspection	1,188,326.63	2,101.50	1,186,225.13
All Other	611,458.00	155.00	611,303.00
Subtotal	$ 49,254,174.16	$ 186,196.51	$ 49,067,977.65
Motor Vehicle Operators:	$ 4,495,525.35	$ 122.25	$ 4,495,403.10
Regulatory and Business:	$ 5,039,589.38	$ 49,797.22	$ 4,989,792.16
Other Receipts:			
Regional Transportation District Sales Tax	$ 48,827,503.34	$ 49,064,589.89 1/	$ (237,086.55)
City Sales Tax	44,283,477.72	44,227,051.85 1/	56,425.87
County Sales Tax	21,944,431.62	21,946,855.13 1/	(2,423.51)
All Other	6,514,594.89	1,151,189.24	5,363,405.65
Subtotal	$ 121,570,007.57	$116,389,686.11	$ 5,180,321.46
TOTAL	$1,784,397,421.65	$404,025,621.60	$1,380,371,800.05

1/ Reflects amounts apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.
2/ Includes $16,918,518.01 distributed to cities and counties.
3/ Includes refunds and credits of food sales tax on income tax returns in the amount of $27,955,946.25.
4/ Includes all age property tax credits and refunds of $22,051,577.88, 10% general property tax credit of $92,974.14, and 10% credit against normal tax liability of $47,205,796.82.

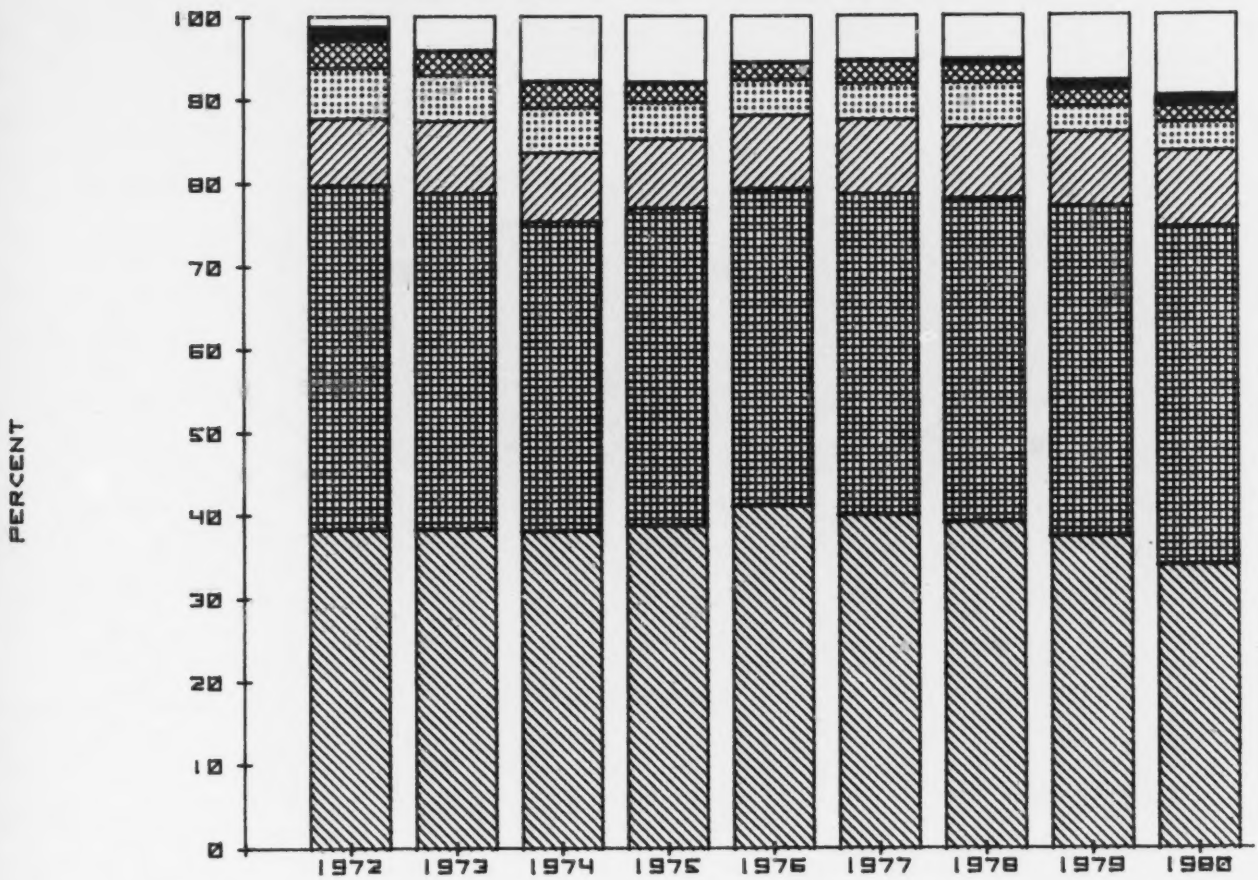
GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1980

TAX SOURCE [1]	GROSS COLLECTIONS	COST OF ADMINISTRATION	COST AS PERCENT OF COLLECTIONS
General Fund:			
Alcoholic Beverage [1]	$ 25,574,591.45	$ 693,834.64	2.71
Sales, Use, and Cigarette [2] [3]	695,693,802.08	4,468,462.40	0.64
Income Tax	825,241,634.91	5,663,004.51	0.69
Severance Tax [4]	24,830,849.67	19,974.35	0.08
Inheritance and Gift Tax [2]	29,792,780.26	513,097.35	1.72
Litter Assessment	151,540.39	12,518.22	8.26
Regulatory and Business Licenses, Permits and Fees	2,391,024.73	89,994.39	3.76
Other Receipts	239,200.05	24,079.62	10.07
Non-allocable Costs [5]	---	15,984.74	---
Total General Fund	$1,601,915,423.54	$11,500,950.22	0.72
Highway Users Fund:			
Mileage and Fuel Tax [6]	$ 139,993,996.48	$ 1,239,725.67	0.89
Motor Vehicle Registrations and Licenses [7]	31,607,431.53	1,495,650.06	4.73
Operators Licenses [8]	4,496,505.35	4,607,060.27	102.46
All Other Motor Vehicle [9]	2,798,824.62	5,255,400.49	187.77
Ports of Entry [10]	.00	3,214,818.48	---
Non-allocable Costs [11]	---	205,572.12	---
Total Highway Users Fund	$ 178,896,757.98	$16,018,227.09	8.95
Other Collections:			
Special Funds	$ 1,585,240.13	$ 473,046.71	29.84
Total Other Collections	$ 1,585,240.13	$ 473,046.71	29.84
GRAND TOTAL	$1,784,397,421.65	$28,626,742.38	1.60

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Sales taxes collected include state sales tax, city sales taxes, county sales taxes, and Regional Transportation District sales tax.
4/ Includes estimated severance tax, oil and gas income tax, oil and gas withholding, and severance tax withholding.
5/ Includes welfare fraud costs of $4,128, unallocated legal costs of $11,506.74, and cash management costs of $350.
6/ Includes gross ton mile, motor fuel, and special fuel taxes.
7/ Includes registrations and licenses, penalty assessments, and specific ownership 'A' tax.
8/ Includes drivers' licenses and driving instructors' and school licenses.
9/ Includes titles, master files, motor vehicle dealers' administration, driver hearings, and motor vehicle enforcement.
10/ Port of entry administrative costs are a separate line item per state auditor's request.
11/ Includes unallocated legal costs of $10,454.38 and miscellaneous costs of $195,117.74.

SOURCES OF NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPARTMENT



DATA FILE NUMBER 77

NET REVENUE FROM STATE SOURCES
DOES NOT INCLUDE FEDERAL FUNDS

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1980

Personal Services	$22,443,743
Maintenance and General Purpose	6,033,521
Total Operating Expense	28,477,264
Capital Outlay	149,478
TOTAL ADMINISTRATIVE EXPENSES	$28,626,742 1/

1/ Includes federal funds in the amount of $148,252.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1980

Tax Section	Number of Annual Audits 1/	Assessments	Refunds	Net
Field Audits 2/	20,455 3/	$26,031,788	$ 4,416,063	$21,615,725
Withholding and Income Tax	5,329	3,424,321	9,155,306	(5,730,985)
Mileage and Fuel Tax	1,019	390,157	283,617 4/	
Severance Tax 6/	16	289,891	236	
Total Mileage, Fuel and Severance Tax	1,035	680,048	283,853	396,195
Sales, Use and Cigarette Tax	5,987	890,378	307,495 5/	582,883
Taxpayer Service 7/				
Sales Tax	1,677	6,687	804,300	
Income Tax	6,081	173,995	1,609,643	
Total Taxpayer Service	7,758	180,682	2,413,943	(2,233,261)
GRAND TOTALS	40,564	$31,207,217	$16,576,660	$14,630,557

1/ For statistical purposes audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form field audits. Figures shown are the combined figures of these former two section.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling $2,968,114 or bond refunds totaling $234,582.

5/ Does not include refunds to exempt institutions totaling $5,101,984.

6/ Severance Tax added as of January 1, 1978.

7/ New Section effective January 1, 1979.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

BEST AVAILABLE COPY

DRL 442 12 69

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR VINOUS AND SPIRITUOUS LIQUOR, REPEAL BEER AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80203

INSTRUCTIONS

MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS, DRL 440 AND/OR DRL 441 MUST BE COMPLETED IN DETAIL AND TOTALS SHOWN IN APPROPRIATE LINES OF BLOCKS I, II AND III BELOW. TOTAL IN "NET TAX DUE" LINES 6, 12 AND 18 MUST BE ENTERED ON BOTTOM LINE OF THIS FORM, "TOTAL AMOUNT REMITTED WITH THIS REPORT". ANY TAX CREDITS ENTERED MUST BE ACCOMPANIED BY SUPPORTING DOCUMENTS. ATTACH ALL MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS WITH ANY SUPPORTING DOCUMENTS AND CORRESPONDENCE TO THE BACK OF THIS DRL 442.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION					PERIOD COVERED		DUE DATE		
	COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	MO.	YR.	MO.	DAY	YR.

I 3.2% BEER (ENTER TOTALS FROM FORM DRL 441) (42-1)

1.	TOTAL GALLONS - 8¢		(7)	$
2.	PENALTY 10%		(1)	$
3.	INTEREST 1%		(11)	$
4.	SUB-TOTAL			$
5.	LESS: TAX CREDITS		(2)	$
6.		NET TAX DUE	(8-18)	$

II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441) (56-1)

7.	TOTAL GALLONS - 8¢		(7)	$
8.	PENALTY 10%		(1)	$
9.	INTEREST 1%		(11)	$
10.	SUB-TOTAL			$
11.	LESS: TAX CREDITS		(2)	$
12.		NET TAX DUE	(8-18)	$

III VINOUS AND SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 440) (69-1)

13.	AMOUNT OF TAX DUE		(7)	$
14.	PENALTY 10%		(1)	$
15.	INTEREST 1%		(11)	$
16.	SUB-TOTAL			$
17.	LESS: TAX CREDITS		(2)	$
18.		NET TAX DUE	(8-18)	$

TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL OF LINE 6, 12 & 18) → $

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY, UNDER PENALTY OF PERJURY, THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TO THE BEST OF MY KNOWLEDGE TRUE AND CORRECT.

NAME OF BUSINESS OR TAXPAYER | AGENT OR OFFICER | TITLE | DATE

LIQUOR ENFORCEMENT DIVISION:
BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Beer	8¢ per gallon
Wine, 14% and under	6¢ per quart or fraction thereof 6.3¢ per liter
Wine, over 14%	9¢ per quart or fraction thereof 9.5¢ per liter
Spirituous Liquors	27¢ per pint or fraction thereof 57¢ per liter
Spirituous Liquors, 2 oz. or less	5¢ per bottle

LIQUOR ENFORCEMENT DIVISION:
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1978 - 1980

Gross Receipts:	1978	1979	1980
License Fees	$ 332,500.00	$ 342,536.71	$ 322,196.89
3.2% Beer Tax	998,009.87	1,074,073.85	1,107,234.08
Repeal Beer Tax	4,636,018.98	5,099,002.50	5,117,269.29
Wine, 14% and Under Tax	1,439,347.41	1,747,884.27	1,737,636.11
Wine, Over 14% Tax	271,607.29	255,313.57	260,431.83
Spirituous Liquors Tax	14,573,003.89	16,081,046.46	15,274,115.46
85% Liquor Licenses from Local Government	1,399,789.54	1,516,011.44	1,533,998.21
Total Receipts	$23,650,276.98	$26,115,868.80	$25,352,881.87
Less Refunds:			
Licenses	$ 3,717.75	$ 3,940.00	$ 4,091.25
3.2% Beer Tax	.00	.00	.00
Total Refunds	$ 3,717.75	$ 3,940.00	$ 4,091.25
NET RECEIPTS	$23,646,559.23	$26,111,928.80	$25,348,790.62
Summary of Net Receipts:			
Receipts from Taxes	$21,917,987.44	$24,257,320.15	$23,496,686.77
Receipts from License Fees and Miscellaneous Income	1,728,571.79	1,854,608.15	1,852,103.85
TOTAL	$23,646,559.23	$26,111,928.80	$25,348,790.62

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1980

RECEIPTS FROM LICENSE FEES			
3.2% Retail Beer		$ 50,251.89	
3.2% Wholesale Beer		6,800.00	
3.2% Beer Manufacturer		100.00	
3.2% Beer, Special Events		2,420.00	
Liquor Store Retail		58,950.00	
Drug Store Retail		5,250.00	
Hotel & Restaurant - Beer & Wine		3,900.00	
Hotel & Restaurant - Beer, Wine & Spirituous		40,875.00	
Club License - Malt, Vinous & Spirituous		5,800.00	
Dining Car		900.00	
Brewery (Beer)		250.00	
Winery		.00	
Distillery		1,000.00	
Wholesale Liquor		18,000.00	
Wholesale Repeal Beer		47,000.00	
Importer		38,500.00	
Beer, Wine, Liquor, Special Events		8,375.00	
Tavern License		33,450.00	
Performing Arts		225.00	
Racetrack		150.00	
85% Liquor Licenses from Local Government		1,533,998.21	
		$ 1,856,195.10	
Less Adjustments: Liquor, Wine and Spirits Licenses		3,445.00	
Less Adjustments: Beer Licenses		646.25	
Total			$ 1,852,103.85
RECEIPTS FROM EXCISE TAX			
3.2% Beer Tax	$1,107,234.08		
Less Refunds	.00	$ 1,107,234.08	
Intoxicating Liquor Tax		$22,389,452.69	
Total			$23,496,686.77
TOTAL RECEIPTS			$25,348,790.62

LIQUOR ENFORCEMENT DIVISION:
TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1971 - 1980

Year	Beer	Wine	Spirituous Liquors
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503
1976	63,318,591	5,885,129	6,511,700
1975	62,348,411	5,161,715	6,026,457
1974	57,152,047	5,061,468	5,765,056
1973	51,866,492	4,817,222	5,606,520
1972	43,480,336	4,036,111	5,351,590
1971	43,413,913	3,549,884	4,587,251

LIQUOR ENFORCEMENT DIVISION:
LICENSES IN FORCE

TYPE ISSUED	CALENDAR YEAR 1978	1979
Hotel and Restaurant	1,531	1,613
Tavern	1,331	1,338
Retail Drug Stores	108	102
Retail Liquor Stores	1,134	1,179
Retail Beer and Wine	164	153
Retail Clubs	227	226
Retail Arts	6	8
Retail Race Tracks	6	6
Retail Public Transportation	214 1/	179 1/
Beer, Wine, Spirituous, Special Events	526	580
3.2% Beer Special Events	410	367
Importers	144	148
Retail 3.2% Beer	2,124	2,110
Repeal Breweries	1	1
Wineries	1	1
Wholesale Liquor	22	23
Wholesale Repeal Beer	88	92
3.2% Breweries	1	1
Wholesale 3.2% Beer	68	69
Ethyl Alcohol	132	215
Gambling Permits	NA	14
TOTAL LICENSES	8,238	8,425

1/ Denotes actual number of transportation vehicles licensed.

LIQUOR ENFORCEMENT DIVISION:
TOTAL NUMBER OF STATE LICENSES ISSUED BY COUNTY

County	Calendar Year 1975	1976	1977	1978	1979
Adams	328	351	361	356	375
Alamosa	42	42	42	38	40
Arapahoe	287	331	361	368	397
Archuleta	25	27	29	25	33
Baca	11	12	12	12	12
Bent	12	12	15	14	17
Boulder	231	261	266	284	297
Chaffee	67	68	71	61	72
Cheyenne	9	9	9	8	9
Clear Creek	51	55	54	53	59
Conejos	24	31	27	26	28
Costilla	20	22	22	18	21
Crowley	7	5	8	7	6
Custer	9	11	11	9	11
Delta	37	47	48	46	48
Denver	1,142	1,016	1,000	1,005	1,000
Dolores	11	12	12	12	11
Douglas	39	43	46	46	53
Eagle	92	111	122	113	109
Elbert	7	11	11	10	9
El Paso	438	485	511	498	545
Fremont	77	83	85	93	95
Garfield	76	85	85	91	92
Gilpin	27	27	26	22	20
Grand	74	95	100	98	93
Gunnison	65	72	74	63	72
Hinsdale	11	14	13	11	14
Huerfano	38	37	39	34	41
Jackson	15	20	23	22	21
Jefferson	408	439	444	462	485
Kiowa	4	3	3	4	4
Kit Carson	23	28	27	28	31
Lake	42	41	45	39	40
La Plata	100	98	108	112	122
Larimer	223	259	292	292	305
Las Animas	89	82	85	85	78
Lincoln	15	15	16	21	21
Logan	50	49	51	47	49
Mesa	137	131	144	151	158
Mineral	5	10	12	9	12
Moffat	34	36	37	39	39
Montezuma	39	43	50	47	51
Montrose	61	68	71	72	71
Morgan	62	69	69	66	68
Otero	61	64	66	68	62
Ouray	15	18	18	16	20
Park	33	33	37	37	41
Phillips	10	13	14	14	11
Pitkin	109	112	115	111	109
Prowers	40	39	40	38	43
Pueblo	332	341	351	344	358
Rio Blanco	24	28	25	25	27
Rio Grande	36	38	37	36	34
Routt	64	80	75	76	77
Saguache	24	28	25	27	25
San Juan	13	14	14	16	14
San Miguel	31	33	33	30	31
Sedgwick	12	13	14	15	15
Summit	86	92	106	106	108
Teller	41	44	50	50	52
Washington	9	12	11	10	14
Weld	236	232	237	243	251
Yuma	22	25	28	32	32
STATE TOTALS	5,762 1/	6,025 2/	6,233 3/	6,211 4/	6,458 5/

1/ In addition to this figure, 346 Special Event Liquor Licenses and 284 Special Event 3.2% Beer Licenses were issued in 1975.
2/ In addition to this figure, 389 Special Event Liquor Licenses and 399 Special Event 3.2% Beer Licenses were issued in 1976.
3/ In addition to this figure, 475 Special Event Liquor Licenses and 496 Special Event 3.2% Beer Licenses were issued in 1977.
4/ In addition to this figure, 526 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1978.
5/ In addition to this figure, 580 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1979.

LIQUOR ENFORCEMENT DIVISION:
VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1978 - 1980

ACTIONS	1978	1979	1980
State Administrative Hearings	6	34	43
State Revocations	1	3	7
State Denials	0	7	14
Court Cases	313	300	376
TOTAL	320	344	440

ACTIVITIES OF FIELD MEN

Fiscal Years Ended June 30, 1978 - 1980

DESCRIPTION	1978	1979	1980
Investigations	33,912	29,820	23,179
Inspections	13,133	9,289	9,573
Court Trials	483	300	376
Information Contacts	16,649	10,991	14,491
Violation Reports	888	669	1,102
Summons-Arrests	259	352	549
Complaints	1,025	964	1,152
Training Sessions Held	NA	213	1,220
TOTAL	66,349	52,598	51,642

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

BEST AVAILABLE COPY

DR 221 (REV. 12/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO:
COLORADO DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLO. 80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED:

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT. of REVENUE

SS No. 1 _____ SS No. 2 _____ *FEIN _____

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fuson Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 .... Column B less Column C less Column D less Column E)

AMOUNT OF TAX:		Code	
7. Lines 5, Column C, x 10¢	$		
8. Less: Wholesaler's 4% Discount	$		
9. Net tax by meter		(07)	$
10. Line 5, Column D, x 10¢	$		
11. Less: Wholesaler's 4% Discount	$		
12. Net Tax By Decal Stamps		(05)	$
13. Line 5, Column E, x 10¢	$		
14. Less: Wholesaler's 4% Discount	$		
15. Net Tax By Fuson Stamps		(05)	$
16. TOTAL - Net Tax Used For Period			$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____ _____

Ascending Register Reading -Ending _____ _____

-Beginning _____ _____

Descending Register Reading -Ending _____ _____

-Beginning _____ _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit on Form DR-227A _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

Name of Business or Taxpayer | Agent or Officer | Title | Date

CIGARETTE TAX

Fiscal Years Ended June 30, 1973 - 1980

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1980 1/	$36,563,723	$1,462,549	$35,101,174	$242,228	$34,858,946
1979 1/	$35,359,658	$1,414,386	$33,945,272	$241,498	$33,703,774
1978 2/	$51,027,005	$2,041,080	$48,985,925	$259,454	$48,726,471
1977 1/	$34,238,753	$1,369,550	$32,869,203	$135,287	$32,733,916
1976 1/	$33,955,476	$1,358,219	$32,597,257	$103,346	$32,493,911
1975 1/	$32,826,988	$1,313,079	$31,513,909	$112,063	$31,401,846
1974 1/	$32,435,314	$1,297,413	$31,137,901	$ 68,529	$31,069,372
1973 3/	$16,299,600	$ 977,976	$15,321,624	$ 41,849	$15,279,775

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1980

Year	Cities' and Counties' Shares 4/	State Shares
1980	$16,921,047	$17,937,900
1979	$16,200,081	$17,503,692
1978	$16,130,826	$32,595,645
1977	$15,563,552	$17,170,363
1976	$15,587,350	$16,906,562
1975	$15,257,222	$16,144,625
1974	$12,278,418	$18,790,954
1973	$ 0	$15,279,775

1/ Tax rate equivalent to 10¢ per pack.
2/ Tax rate equivalent to 15¢ per pack.
3/ Tax rate equivalent to 5¢ per pack.
4/ Based on time of distribution rather than entitlement per statute. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal 1978 only).

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

BEST AVAILABLE COPY

1979 FORM 104-THE LONG FORM
COLORADO INDIVIDUAL INCOME TAX RETURN

(13) FOR CALENDAR YEAR 1979 OR FISCAL YEAR ENDING _____

● ☐ CHECK THIS BLOCK IF BOTH NAME(S) AND ADDRESS TO BE ENTERED BELOW ARE THE SAME AS ON YOUR 1978 RETURN

PLACE LABEL HERE

	FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
YOURSELF			
SPOUSE			
ADDRESS			SCHOOL DISTRICT NUMBER
CITY	STATE	ZIP CODE	COUNTY

FILING STATUS CHECK ONE

① ☐ SINGLE
② ☐ MARRIED FILING JOINT RETURN
③ ☐ MARRIED FILING COMBINED RETURN
④ ☐ MARRIED FILING ON A SEPARATE FORM

EXEMPTIONS ALL TAXPAYERS USE "YOURSELF" COLUMN. ONLY MARRIED COUPLES FILING A COMBINED RETURN SHOULD COMPLETE BOTH "YOURSELF" AND "SPOUSE" COLUMNS.

ENTER NUMBER OF EXEMPTIONS AS THEY APPLY

		YOURSELF	SPOUSE
⑤	REGULAR	⑤	
⑥	DEPENDENTS CLAIMED ON YOUR FEDERAL INCOME TAX RETURN	⑥	
⑦	TOTAL FOR FOOD SALES TAX CREDIT PURPOSES. ADD THE NUMBERS ON LINES 5 and 6 (BOTH COLUMNS) ● ⑦		
⑧	AGE 65 OR OVER ☐ AND/OR BLIND ☐	⑧	
⑨	MENTALLY RETARDED DEPENDENT	⑨	
⑩	TOTAL. ADD LINES 5, 6, 8 and 9	⑩	

GO TO LINE 11 ON THE BACK OF THE FORM

ATTACH WITHHOLDING FORMS HERE

㊹	ADJUSTED GROSS INCOME FROM LINE 30, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF $ (B) SPOUSE $ (C) TOTAL ■ ㊹	$	

TAX

IF YOU (EITHER OF YOU) USED FORM AS-3 TO COMPUTE YOUR NET TAX, CHECK THIS BLOCK ● ☐

㊺	TAX FROM LINE 43, PAGE 2; FROM A TAX TABLE; OR FROM FORM AS-3. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF $, (B) SPOUSE $, (C) TOTAL ■ ㊺	$	
㊻	SURTAX (COMBINED IF APPLICABLE) FROM THE SURTAX SCHEDULE ● ㊻		
㊼	TOTAL TAX. ADD LINES 45 AND 46 ㊼	$	

CREDITS

㊽	CREDIT AGAINST INCOME TAXES FOR 1979 INCOME TAX YEAR, ENTER 10% OF THE AMOUNT ON LINE 45 ● ㊽	$	
㊾	COLORADO INCOME TAX WITHHELD. ATTACH WITHOLDING FORMS ● ㊾		
㊿	FOOD SALES TAX CREDIT FROM TABLE F ● ㊿		
(51)	PROPERTY TAX OR RENT EXPENSE CREDIT AND HEAT OR FUEL EXPENSE CREDIT FROM FORM 104 PTC ● (51)		
(52)	ESTIMATED TAX AND/OR EXTENSION PAYMENTS AND CREDITS ● (52)		
(53)	TOTAL CREDITS. ADD LINES 48 THROUGH 52 (53)	$	

REFUND OR BALANCE DUE

ATTACH CHECK OR MONEY ORDER HERE

(54)	IF LINE 53 IS LARGER THAN LINE 47, ENTER AMOUNT COLORADO OWES YOU (54)	$	
(55)	COLORADO NONGAME WILDLIFE PROGRAM. CHECK IF YOU WISH TO DESIGNATE ☐ $1, ☐ $5. OR ☐ $10. OR $_____ (WRITE IN AMOUNT) OF YOUR TAX REFUND FOR THIS PROGRAM. IF THIS IS A JOINT OR A COMBINED RETURN, CHECK IF SPOUSE WISHES TO DESIGNATE ☐ $1. ☐ $5. ☐ $10. OR $_____ (WRITE IN AMOUNT) ● (55)	$	
(56)	SUBTRACT LINE 55 FROM LINE 54. THIS IS THE AMOUNT OF YOUR REFUND ● (56)	$	
(57)	IF LINE 47 IS LARGER THAN LINE 53, ENTER THE AMOUNT YOU OWE COLORADO. MAKE CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY ● $ AND INTEREST ● $, IF APPLICABLE ● (57)	$	
(58)	AMOUNT OF REFUND ON LINE 56 YOU WISH CREDITED TO 1980 ESTIMATED TAX ●	$	

MAIL TO THE COLORADO DEPARTMENT OF REVENUE, 1375 SHERMAN STREET, DENVER, COLORADO 80261

I DECLARE THIS RETURN TO BE TRUE, CORRECT AND COMPLETE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

(Your signature) 53 (Date)

(Spouse's signature, if this is a joint or combined return) (Date)

Name of individual or firm preparing return (Date)

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income Over	But Not Over	Rate %
$ 0 -	$ 1,000	3
1,000 -	2,000	3 1/2
2,000 -	3,000	4
3,000 -	4,000	4 1/2
4,000 -	5,000	5
5,000 -	6,000	5 1/2
6,000 -	7,000	6
7,000 -	8,000	6 1/2
8,000 -	9,000	7
9,000 -	10,000	7 1/2
Over	10,000	8

1979 Tax Brackets and Rates With Credit and Indexing

Taxable Income Over	But Not Over	Rate
$ 0 -	$ 1,134	2.5% of Taxable Income
1,134 -	2,268	$ 28.35 + 3.0% of excess over $ 1,134
2,268 -	3,403	$ 62.37 + 3.5% of excess over $ 2,268
3,403 -	4,537	$102.10 + 4.0% of excess over $ 3,403
4,537 -	5,671	$147.46 + 4.5% of excess over $ 4,537
5,671 -	6,805	$198.49 + 5.0% of excess over $ 5,671
6,805 -	7,939	$255.19 + 5.5% of excess over $ 6,805
7,939 -	9,074	$317.56 + 6.0% of excess over $ 7,939
9,074 -	10,208	$385.66 + 6.5% of excess over $ 9,074
10,208 -	11,342	$459.37 + 7.5% of excess over $10,208
Over	11,342	$544.42 + 8.0% of excess over $11,342

The statutory rates are those as shown. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of $9,000. The effect of this credit is to lower certain statutory percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%; 1979 is 107%; cumulative, 113.42%.

1979 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations are taxable at the rate of 5% applied to net income derived from Colorado sources. An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1979 through June 30, 1980

Type of Return	Total	Taxable	Nontaxable
Individual 1/	1,407,647	1,124,919	282,728
Corporation	51,401	21,612	29,789
Fiduciary	19,980	4,426	15,554
Partnership 2/	29,106	Ø	29,106
TOTALS	1,508,134	1,150,957	357,177

1/ Includes returns filed only for food sales tax refunds and property tax refunds.

2/ Partnership income tax returns are information only returns.

INCOME TAX: TAX LIABILITY BY TYPE OF RETURN [1]

Fiscal Year Ended June 30	Total	Individual [2] [3]	Corporation [3]	Fiduciary [3]
1980	$590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$268,889,819	$223,964,174	$ 44,180,147	$ 745,498
1973	$228,262,471	$188,634,854	$ 38,993,022	$ 634,595
1972	$186,432,484	$153,123,330	$ 32,797,807	$ 511,347
1971	$157,421,391	$126,353,065	$ 30,620,344	$ 447,982

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory tax credit, new business facilities credit, and pollution control property tax credit.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1980	$4,357,491
1979	$8,167,104
1978	$6,383,039
1977	$6,477,501
1976	$5,844,882
1975	$5,355,323
1974	$3,983,756
1973	$2,849,479
1972	$2,557,580
1971	$2,245,799

GROSS INCOME TAX FROM OIL AND GAS PRODUCTION BY TYPE OF RETURN

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1980 [1]	$ 2,323	$ (3,111)	$ 4,908	$ 526
1979	$6,417,748	$ 56,658	$6,338,596	$22,494
1978	$6,375,914	$498,596	$5,812,077	$65,241
1977	$6,032,762	$578,191	$5,371,336	$83,235
1976	$5,747,207	$542,922	$5,125,298	$78,987
1975	$3,657,888	$334,253	$3,251,157	$72,478
1974	$1,201,376	$141,733	$1,047,374	$12,268
1973	$ 693,777	$ 76,056	$ 613,228	$ 4,493
1972	$ 300,267	$ 53,230	$ 243,793	$ 3,244
1971	$ 490,385	$ 71,988	$ 416,027	$ 2,370

1/ The oil and gas income tax is no longer collected on income tax returns. See the section on severance taxes, page 126, for more information on oil and gas taxes.

INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1/] [2/]
Fiscal Year Ended June 30, 1980

	Individual		Corporation		Fiduciary	
	- - - - - - - - - - - - Thousands of Dollars - - - - - - - - - - - -					
Total Tax Liability						
Normal Tax	483,668 [4/]		101,416		1,161	
Surtax	4,357		0		0	
Oil and Gas Tax	(3)		5		1	
Interest	27		187		*	
Penalties	23		9		1	
Total Tax Liability		488,072		101,617		1,163
Less Credits						
10% Normal Tax Credit	47,724		0		64	
Food Sales Tax Credit	26,707		0		0	
Old Age Property Tax & Heat Credits	21,677		0		0	
General Property Tax Credit	67		0		0	
New Business Facilities Credit	1		262		0	
Investment Tax Credit	4		1,914		0	
Inventory Tax Credit	0		338		0	
Pollution Control Tax Credit	0		371		0	
Interest Paid	199		81		0	
Total Credits		95,879		2,966		64
Net Tax Liability		392,193		98,651		1,099
Payments						
Cash	38,102		22,974		1,010	
Withholding [3/]	528,621		10		1	
Estimates	55,402		88,243		88	
Accounts Receivable	3,323		2,210		33	
Total Payments		625,448		113,437		1,132
Less Overpayments						
Refunded	226,144		10,134		30	
Credited to Estimates	6,447		4,652		3	
Non-game Wildlife Check-off	664		0		0	
Total Overpayments		233,255		14,786		33
Net Tax Liability		392,193		98,651		1,099

1/ Does not include audit adjustments.
2/ Sum of items may not equal totals due to rounding.
3/ Includes oil and gas withholding.
4/ Amount reported is after credit for taxes paid to other states, investment tax credit, inventory tax credit, new business facilities credit, and pollution control property tax credit.

* Less than $500.

INDIVIDUAL INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1980	1,153,417	$226,143,684 a/	$196.06
1979	1,090,148	$175,044,595 a/	$160.57
1978	991,357	$152,288,441 a/	$153.62
1977	926,764	$114,672,330 a/	$123.73
1976	727,029	$ 99,329,487 a/	$136.62
1975	1,018,452	$ 76,406,263 b/	$ 75.02

a/ Includes food sales tax refunds, property tax and heat credit refunds, and income tax refunds.
b/ Includes food sales tax and property tax refunds.

CORPORATE INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1980	3,770	$10,134,212	$2,688.12
1979	3,293	$ 7,429,695	$2,256.21
1978	3,003	$ 7,179,950	$2,390.93
1977	810	$ 4,601,990	$5,681.47
1976	1,964	$ 5,219,980	$2,657.83
1975	2,260	$ 3,888,186	$1,720.44

FIDUCIARY INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1980	113	$30,370	$268.76
1979	227	$50,020	$220.35
1978	212	$61,939	$292.17
1977	102	$39,600	$388.24
1976	149	$35,190	$236.17
1975	165	$35,128	$212.89

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1970 - 1980

Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1980 1/	1,323,712	$18,755,050,769	$14,169
1979 1/	1,218,132	$16,883,884,373	$13,860
1978 1/	1,113,020	$14,093,839,518	$12,663
1977 1/	1,078,924	$12,581,818,057	$11,661
1976 1/	1,025,177	$11,358,366,036	$11,079
1975	1,225,241	$10,773,376,545	$ 8,793
1974	1,146,055	$ 9,571,059,643	$ 8,351
1973	1,067,158	$ 8,436,459,707	$ 7,906
1972	984,013	$ 7,333,752,278	$ 7,453
1971	937,577	$ 6,525,271,751	$ 6,960
1970	910,479	$ 5,958,042,823	$ 6,544

1/ The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting method for married taxpayers filing separately.

INCOME TAX: HOUSEHOLD ADJUSTED GROSS INCOME
AND NORMAL TAX BY REGION

Fiscal Year Ended June 30, 1980

Major Planning Region	Number of Households 1/	Adjusted Gross Income (000)	Average Adjusted Gross Income	Normal Tax Liability 3/ (000)	Average Normal Tax Liability 2/
South Platte Valley	27,657	$ 359,121	$12,985	$ 9,902	$358
Northern Front Range	107,368	1,467,644	13,669	36,416	339
Denver Metropolitan	727,782	11,562,618	15,887	311,985	429
Pikes Peak	117,212	1,514,956	12,925	35,957	307
High Plains	8,815	113,097	12,830	3,078	349
Lower Arkansas Valley	21,356	226,053	10,585	5,779	271
Spanish Peaks	62,948	763,072	12,122	19,642	312
San Luis Valley	14,633	138,932	9,494	3,257	223
San Juan Basin	19,076	225,877	11,841	5,636	295
Black Canyon	24,542	275,394	11,221	6,845	279
Plateau	52,423	729,863	13,923	19,185	366
Northern Mountain	27,073	409,483	15,125	11,197	414
Upper Arkansas Valley	21,765	248,993	11,440	6,425	295
Out-of-State Residents	64,704	579,537	8,957	13,741	212
Non-Residents	26,358	140,411	5,290	4,193	158
TOTALS	1,323,712	$18,755,051	$14,169	$493,238	$373

COUNTIES IN MAJOR PLANNING REGIONS

South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
Northern Front Range	Larimer, Weld
Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
Pikes Peak	El Paso, Park, Teller
High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
Spanish Peaks	Huerfano, Las Animas, Pueblo
San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
Plateau	Garfield, Mesa, Moffat, Rio Blanco
Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake
Out-of-State Residents	Part year and full year residents with an out-of-state address
Non-Residents	Households filing as non-residents

NOTE: All county data was not available as in prior years. The above data is from a sample of 18,859 returns.

1/ Includes returns with no normal tax liability. Returns filed for food sales tax refunds or property tax refunds only are included.

2/ Itemized deductions and number of exemptions per return affect normal tax liability.

3/ Amount reported is before credit for taxes paid to other states, investment tax credit, inventory tax credit, new business facilities credit, and pollution control property tax credit.

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUND

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit
1972	10,898	$ 313,859
1973	12,547	$ 990,496
1974	29,782	$ 2,641,784
1975	40,212	$ 6,808,733
1976	50,492	$ 9,572,545
1977	58,875	$11,002,728
1978	72,074	$13,016,992
1979	76,291*	$15,651,476*
1980	78,608	$22,157,250

* Revised

HISTORICAL OVERVIEW
COLORADO OLD AGE PROPERTY TAX AND HEAT CREDITS

Return For Calendar Year	State Fiscal Year	Effective Date	Maximum Credit	Income Base/Maximum Single	Income Base/Maximum Married	Credit Phaseout Over The Income Base	Net Worth	Number Returns Filed	Average Credit	Dollar Cost (000)	Percent Covered Property Tax	Percent Covered Rent	Other	Enacting Bill
1971	1972	7/1/71[1/]	200	500 2,400	1,800 3,700	10.0%	20,000	10,898	29	313	50	10		HB 1040
1972	1973	5/10/72	250	500 2,400	1,800 3,700	10.0%	20,000	12,547	79	990	50	10		HB 1040
1973	1974	7/6/73	270	2,700 5,400	3,600 6,300	10.0%	30,000	29,782	89	2,642	50	10	Includes Mobile Homes, SOT, Public Housing Agency & Written Notices	HB 1041
1974	1975	4/26/74	400	2,000 5,900	3,000 6,900	10.0%	30,000	40,212	169	6,809	100	20	Disabled included	HB 1023
1975	1976	7/12/75	400	3,000 6,900	4,000 7,900	10.0%	30,000	50,492	190	9,573	100	20	Included a surviving spouse over 58 if both met the previous years' requirements.	SB 471
1976	1977	No bill	400	3,000 6,900	4,000 7,900	10.0%	30,000	58,875	187	11,003	100	20		
1977	1978	7/7/77	410	3,300 7,300	4,300 8,300	10.0%	Eliminated	72,074	181	13,017	100	20		HB 1197
1978	1979	5/4/78	410	3,300 7,300	6,700 10,800	10.0%	None	76,291	205	15,651	100	20	Increase the income limits for married filers.	HB 1020
1979	1980													
Property Tax		7/3/79	410	3,300 7,300	6,700 10,800	10.0%	None	78,608	213*	16,717*	100	20	Provided for a Heat Credit for the elderly. Increased the filing deadline for Property Tax Credits from 12 to 24 months.	HB 1611
Heat Credit		7/3/79	160	3,300 7,300	6,700 10,800	4.0%	None	40,000*	136*	5,440*				
1980	1981													
Property Tax		7/1/80	500	5,000 7,500	8,700 11,200	10.0%	None	81,208*	237*	19,231*	100	20	Eliminates the provision that a surviving spouse had to have jointly met the income requirements for a previous year. Increases the maximum income allowance to file for both Property Tax and Heat Credits.	HB 1264
Heat Credit		7/1/80	160	5,000	8,700	6.4%	None	41,323*	149*	6,146*				

1/ Half year effect -- first bill became effective for a half year.

* Estimated

INHERITANCE & GIFT TAX

39-23-101 *short title.* This article shall be known and may be cited as the "Inheritance and Successions tax law."

39-25-101 *Imposition of gift tax.* For the calendar year 1939 and each year thereafter, a tax computed as provided in this article shall be imposed upon the transfer of property by gifts.

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INHERITANCE TAX RATES [1/]

Class	Exemptions	After Exemptions From	After Exemptions To	Rate % [2/]
A	Surviving Spouse $75,000	1	50,000	3
	Minor Child under 18 . . $37,500	50,000	75,000	5
	All Others - Each . . . $25,000	75,000	100,000	6
		100,000	150,000	8
		150,000	500,000	8.5
		Over 500,000		9
B	$3,000 each	1	10,000	4
		10,000	20,000	6
		20,000	50,000	8
		50,000	100,000	9
		100,000	200,000	10
		Over 200,000		11
C	No exemption if transfer exceeds $500. If transfer is $500 or less, all is exempt.	1	2,500	7
		2,500	5,000	8
		5,000	10,000	9
		10,000	15,000	10
		15,000	20,000	11
		20,000	30,000	12
		30,000	40,000	13
		40,000	50,000	14
		50,000	250,000	15
		250,000	500,000	16
		Over 500,000		17
D	No exemption if transfer exceeds $500. If transfer is $500 or less, all is exempt.	1	2,500	11
		2,500	5,000	12
		5,000	10,000	13
		10,000	15,000	14
		15,000	25,000	16
		25,000	500,000	18
		Over 500,000		20

Class A - Father, mother, husband, wife, child, adopted child, grandchild, stepchild, stepparent.

Class B - Wife or widow of son, husband or widower of daughter, grandparent, brother, sister, mutually acknowledged child, mother-in-law, father-in-law.

Class C - Any uncle, aunt, niece, nephew, who is related by blood to the decendent or any lineal descendent of the same.

Class D - Strangers and all others not exempt.

1/ These rates were in effect until December 31, 1979. A new Estate Tax structure became effective January 1, 1980.

2/ Rates are imposed upon individual blocks, e.g., tax on Class A recipient's net transfer of $75,000 is 3% of $50,000, plus 5% of the next $25,000.

GIFT TAX RATES [1/]

Class	Exemptions	After Exemptions From	After Exemptions To	Rate % [2/]
A	Surviving Spouse $20,000	1	50,000	2
	All Others - Each . . . $10,000	50,000	75,000	4
		75,000	100,000	5
		100,000	150,000	7
		150,000	500,000	7.5
		Over 500,000		8
B	$2,000 each	1	10,000	3
		10,000	20,000	5
		20,000	50,000	7
		50,000	100,000	8
		100,000	200,000	9
		Over 200,000		10
C	$500 each	1	2,500	4
		2,500	5,000	5
		5,000	10,000	6
		10,000	15,000	7
		15,000	20,000	8
		20,000	30,000	9
		30,000	40,000	10
		40,000	50,000	11
		50,000	250,000	12
		250,000	500,000	13
		Over 500,000		14
D	$500 each	1	2,500	7
		2,500	5,000	8
		5,000	10,000	9
		10,000	15,000	10
		15,000	25,000	12
		25,000	500,000	14
		Over 500,000		16

Class A - Father, mother, spouse, child, stepchild, stepparent, adopted child, any lineal descendent of grantor.

Class B - Wife or widow of son, husband or widower of daughter, mother or father-in-law, grandparents, brother, sister, or mutually acknowledged child.

Class C - Blood related uncle, aunt, niece, nephew, or lineal descendent of same.

Class D - Strangers and all others not exempt.

1/ These rates were in effect until December 31, 1979. The Colorado gift tax was repealed effective January 1, 1980.

2/ Rates are imposed upon individual blocks, e.g., tax on Class A recipient's gift of $75,000 is 2% of $50,000, plus 4% of the next $25,000.

INHERITANCE AND GIFT TAX
NET COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1980

Fiscal Year	Inheritance Tax 1/	Gift Tax	Total
1980	$24,089,768	$1,047,448	$25,137,216
1979	$22,825,793	$1,328,928	$24,154,721
1978	$21,242,278	$1,251,554	$22,493,832
1977	$19,191,409	$4,762,907	$23,954,316
1976	$14,342,337	$1,737,537	$16,079,874
1975	$14,609,091	$2,188,198	$16,797,289
1974	$18,607,296	$1,518,543	$20,125,839
1973	$13,962,974	$1,594,613	$15,557,587
1972	$13,241,148	$1,292,210	$14,533,358
1971	$ 9,903,958	$1,760,126	$11,664,084

NOTE: Pursuant to Senate Bill 225, 49th General Assembly, first regular session, the Division of Inheritance and Gift Tax was transferred from the Department of Law to the Department of Revenue, effective July 1, 1973. Comparative data shown results from the fact that the Department of Revenue has historically collected the taxes under 39-23-156, CRS 1973.

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.

INHERITANCE AND GIFT TAX

Returns Processed

Fiscal Years Ended June 30th

	1979	1980
Inheritance Tax		
Taxable Returns 1/	4,176	5,222
Fee Returns 2/	8,108	6,884
Total	12,284	12,106
Gift Tax	2,482	2,837
Total Returns	14,766	14,943

1/ A taxable return is one in which the net value of the estate exceeds the allowable exemptions to the distributee.

2/ A fee return is one in which the net value of the estate is less than the allowable exemptions to the distributee.

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of seven cents per gallon or fraction thereof is imposed.

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STATE OF COLORADO
DEPARTMENT OF REVENUE

DR7 (7/80)

MILEAGE AND FUEL TAX RETURN

MAIL TO:
Colorado Department of Revenue
140 W. 6th Avenue
Denver, Colo. 80261
Telephone (303) 839-3051

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

IF FINAL RETURN GIVE CLOSE DATE AND REASON.

SEE REVERSE SIDE FOR INSTRUCTIONS

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD COVERED			DUE DATE			MAKE REMITTANCE PAYABLE TO: COLORADO DEPT. OF REVENUE
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.	

SS NO. 1 _____ SS No. 2 _____ FEIN _____

**If Federal Employers Identification Number (FEIN) is pre-printed in space above, check your records to see if number is the same. If you have a different number, correct the one above. If no number appears in space above, fill in with your current FEIN number.*

(54 - 1) PART 1 GROSS TON MILE TAX

VEHICLE I.D. NUMBER	TAXPAYER UNIT NO.	FUEL	TARE WEIGHT IN POUNDS	(A) (VEHICLE WGT IN TONS X.0008) (TON = 2000 LBS)	(B) MILES TRAVELED IN COLORADO DURING REPORTING PERIOD	(C) VEHICLE TAX COL. (A) X (B)	AVG. MPG	(D) GALLONS OF SPECIAL FUEL USED IN COLORADO

TOTAL OF COLUMN (C) AND COLUMN (D) FROM DR-7A . . . . . .

1. TOTAL COLUMN (C) AND COLUMN (D) . . . . . .
2. CARGO TAX = (Total Net Ton Miles of Cargo From DR 7-C) X.002=
3. PASSENGER MILE TAX FROM SCHEDULE DR-7P (IF APPLICABLE) . . . . . .
4. TOTAL AMOUNT OF GTM (SEE REVERSE SIDE FOR INSTRUCTIONS) . . . . . (7) ▶

PART II SPECIAL FUEL USERS TAX

5. TAX ON SPECIAL FUEL USED IN COLORADO. TOTAL OF COLUMNS (D) X 7¢ . . . . . (27) ▶
6. ADD LINES 4 AND 5 . . . . . .

7. CREDIT ALLOWED IF APPLICABLE
   - (a) COLO. TAX PAID ON SPECIAL FUEL PURCHASED IN COLO. (24)
   - (b) FUEL TAX PAID AT PORTS (ATTACH RECEIPTS) . . . . . (24)
   - (c) GROSS TON MILE TAX PAID AT PORTS (ATTACH RECEIPTS) (25)
8. TOTAL CREDITS (LINES 7(a) PLUS 7(b) PLUS 7(c) . . . . . .
9. IF LINE 8 IS LARGER THAN LINE 6, ENTER REFUND HERE AND ON LINE 14 . . . . . .
10. IF LINE 6 IS LARGER THAN LINE 8, ENTER BALANCE OF TAX DUE . . . . . ▶
11. LATE FILING PENALTY (1% PER MONTH) . . . . . (1) ▶
12. LATE FILING INTEREST (½% PER MONTH) . . . . . (11) ▶

13. AMOUNT PAID WITH THIS RETURN (TOTALS OF LINE 10, 11 AND 12) . . . . . (8) ▶
14. AMOUNT OF REFUND (DO NOT CARRY CREDIT FORWARD) . . . . . (26) ▶

I/WE declare under the penalty of perjury in the second degree that this return and the schedules attached hereto, is a true, correct, and complete return, made in good faith for the period covered, pursuant to the law and regulations issued hereunder.

NAME OF BUSINESS OR TAXPAYER | AGENT OR OFFICER | TITLE | DATE

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 57
REV. 9/79

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

Colorado Department of Revenue Mileage and Fuel Tax Section 140 W. 6th Avenue Denver, Colo 80261

(303) 839-3777

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference	LIABILITY INFORMATION					A C T	PERIOD COVERED			DUE DATE		
	cnty	city	indust.	type	liability date		mo.	mo.	yr.	mo.	day	yr.

MAKE REMITTANCE PAYABLE TO COLORADO DEPT. of REVENUE

SS No. 1_____ **SS No. 2**_____ **FEIN**_____

IF Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57-1) GASOHOL (RECEIPTS)	(34-1) GASOLINE (RECEIPTS)	(64-1) SPECIAL FUEL (SALES)
1. Total Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by: a. 7 cents/gallon			
b. 2 cents/gallon Qualified Colo. Blended Gasohol			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due (7)			
6. Penalty (1)			
7. Interest (11)			
8. Total Remittance (all columns lines 5, 6, 7)			

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST AT ½% PER MONTH IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

CITY _____ STATE _____

(Name of Distributor or Refiner)

DATE _____ 71

(Signature Title)

DATE _____

FUEL TAX RATES

Rates for gasoline and special fuel: 7¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a 1% deduction to cover the cost of collection.

The tax rate for gasohol blended with alcohol from Colorado agricultural products and manufactured in Colorado is 2¢ per gallon. Gasohol blended with alcohol from any other source is taxed at the rate of 7¢ per gallon.

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXED 1/

Fiscal Years Ended June 30, 1979 - 1980

Received and Exempted	Thousands of Gallons 1979	Thousands of Gallons 1980	1000's Gallonage Increase (Decrease) 1980 over 1979	Percent Change 1980 over 1979
GALLONAGE RECEIVED				
Gross	1,612,466	1,530,361	(82,105)	- 5.09
Less: 2% Allowance	31,295	30,141	(1,154)	- 3.69
NET GALLONAGE RECEIVED	1,581,171	1,500,220	(80,951)	- 5.12
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,499	3,731	232	+ 6.63
Exports	18,218	12,184	(6,034)	- 33.12
Miscellaneous Credits	4,624	1,637	(2,987)	- 64.60
State	29,032	25,707	(3,325)	- 11.45
TOTAL EXEMPTED	55,373	43,259	(12,114)	- 21.88
TOTAL GALLONAGE TAXED	1,525,798	1,456,961	(68,837)	- 4.51

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis as in previous Annual Reports.

MOTOR AND SPECIAL FUEL: TAX REFUND BY USE

Fiscal Years Ended June 30, 1979 & 1980

Use	1979	1980	Percent Change 1980 over 1979
Agriculture	$2,193,187	$2,098,297	- 4.33
Cities and Towns	204,312	203,906	- 0.20
Construction	58,535	73,803	+ 26.08
Counties	71,236	65,631	- 7.87
Federal Government	173	194	+ 12.14
Fire Protection District	0	2,703	---
Industry	67,588	61,588	- 8.88
Irrigation Districts	2,058	1,826	- 11.27
Motor Boats	3,346	2,801	- 16.29
Recreation Districts	5,240	6,391	+ 21.97
School Districts	135,613	129,928	- 4.19
Soil Conservation Districts	1,116	1,177	+ 5.47
Special Districts	0	22	---
State Highway Department	7	0	- 100.00
Water Conservation Districts	2,015	5,654	+ 180.60
Others	226,539	219,981	- 2.89
Total Refunds for Motor Fuel	$2,970,965	$2,873,902	- 3.27
Special Fuel	44,021	56,016	+ 27.25
Total Refunds for Motor and Special Fuel	$3,014,986	$2,929,918	- 2.82

MOTOR FUEL: NUMBER OF REFUND CLAIMS
AND PERCENT BY USE

Fiscal Years Ended June 30, 1979 & 1980

Classification	Number of Claims		Percent of Total	
	1979	1980	1979	1980
Agriculture	21,343	20,847	91.33	91.09
Cities and Towns	305	280	1.31	1.22
Construction	317	364	1.36	1.59
Counties	128	116	.55	.51
Federal Government	6	5	.02	.02
Fire Protection Districts	0	26	.00	.11
Industry	310	306	1.33	1.34
Irrigation Districts	8	6	.03	.03
Motor Boats	22	21	.09	.09
Recreation Districts	20	22	.08	.10
School Districts	300	317	1.28	1.39
Soil Conservation Districts	13	11	.06	.05
Special Districts	0	1	.00	*
State Highway Department	1	0	*	.00
Water Conservation Districts	21	39	.09	.17
Other	576	525	2.46	2.29
Total	23,370	22,886	100.00	100.00

* Less than .01%

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE
AND COLLECTIONS

Fiscal Years Ended June 30, 1975 - 1980

Year	Number of Gallons	Tax Collections
1980	171,900,371	$12,033,026
1979	138,254,786	$ 9,677,835
1978	128,532,571	$ 8,997,280
1977	117,840,757	$ 8,248,853
1976	106,581,700	$ 7,460,719
1975	102,922,200	$ 7,204,554

MOTOR FUEL, DIESEL FUEL, LPG AND
OTHER TAXABLE FUEL COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1980

	1979	1980
Gasoline-Motor Fuel	$107,989,133	$104,060,203
Special Fuel	$ 9,677,835	$ 12,033,026
Special Fuel Dealers	$ 76,100	a/
Gasohol	NA	$ 294,264

a/ Included in Special Fuel

MOTOR FUEL: GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1975-76	1976-77	1977-78	1978-79	1979-80	Percentage Change From Prior Year
July	136,219,491	144,337,713	143,388,060	151,978,948	139,816,077	- 8.00
August	133,648,606	141,303,522	148,254,166	156,253,115	149,638,056	- 4.23
September	115,099,398	123,011,767	129,863,929	138,693,384	127,201,401	- 8.29
October	119,739,780	123,745,185	127,266,228	135,886,705	130,397,106	- 4.04
November	101,509,946	112,800,247	119,906,440	130,029,270	121,479,289	- 6.58
December	112,677,678	118,974,708	125,379,661	128,677,673	123,260,630	- 4.21
January	111,112,746	114,147,532	119,488,323	128,796,978	125,510,475	- 2.55
February	99,696,228	103,640,806	110,979,661	121,305,593	120,125,319	- 0.97
March	116,220,808	119,555,255	129,530,516	132,203,088	121,932,770	- 7.77
April	114,706,367	117,514,508	122,084,751	120,049,539	118,440,287	- 1.34
May	119,578,150	124,507,673	132,870,866	133,953,366	127,300,348	- 4.97
June	132,643,346	136,579,850	143,961,462	134,638,361	125,258,874	- 6.97
Totals	1,412,852,544	1,480,118,766	1,552,974,063	1,612,466,020	1,530,360,632	
Percentage change from prior year		+ 4.76	+ 4.92	+ 3.83	- 5.09	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June. Previous Annual Reports showed gasoline usage on a cash flow basis rather than a liability basis.

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1973 - 1980

Year	Gross Collections	Refunds	Net Collections
1980	$24,530,134	$179,452	$24,350,682
1979	$21,865,055	$ 75,469	$21,789,586
1978	$20,510,773	$171,165	$20,339,608
1977	$19,143,170	$189,452	$18,953,718
1976	$17,397,882	$152,293	$17,245,589
1975	$16,158,802	$ 73,869	$16,084,933
1974	$15,996,464	$ 34,036	$15,962,428
1973	$14,808,038	$ 41,220	$14,766,818

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1978	1979	1980
Number of Trucks Cleared	3,583,807	3,704,370	3,678,159
Number of Trucks Weighed	1,789,115	1,952,213	1,969,497
Special Fuel Permits	117,924	139,615	134,465
Agricultural Licenses	1,581	1,609	1,993
Number of Health and Brand Inspections	95,358	99,264	91,597
Agricultural Inspection Certificates	28,150	30,541	35,497

PORT OF ENTRY

TRUCKS CLEARED AND WEIGHED BY PORT

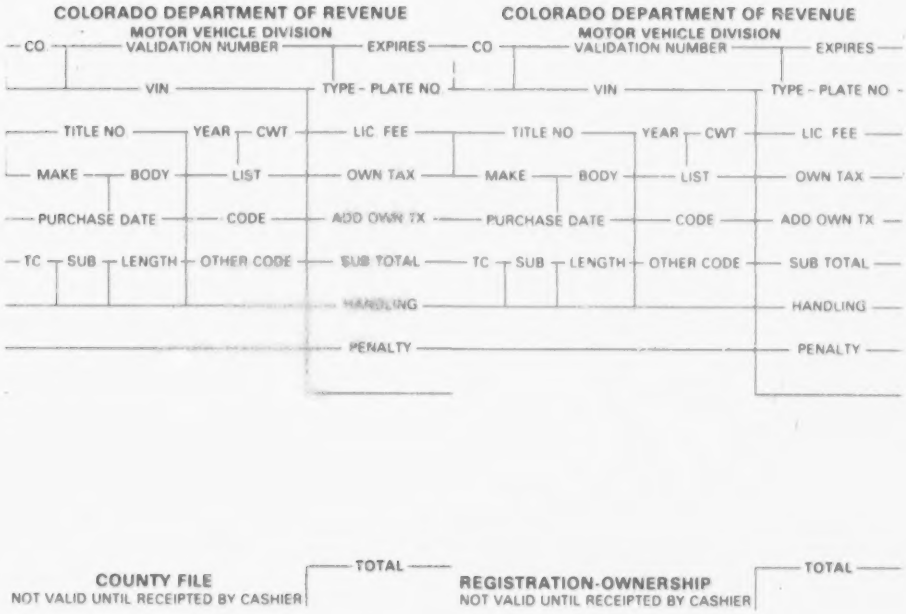
Fiscal Year Ended June 30, 1980

Port	Cleared	Weighed
Antonito	49,703	Ø
Bondad	44,234	35
Bruch	96,070	14,893
Cortez	142,088	74,625
Dinosaur	62,086	144
Fort Collins	503,300	334,976
Fort Collins, North	35,036	Ø
Fort Garland	88,466	46,979
Fort Morgan	418,269	204,633
Grand Junction	204,291	127,073
Idaho Springs	277,657	157,500
Idalia	39,019	Ø
Lamar	264,568	186,569
Limon	347,027	298,282
Monument	494,801	223,136
Platteville	196,735	87,032
Salida	79,009	41,520
Sterling	123,840	54,423
Stoneham	50,573	16,042
Trinidad	125,957	85,006
Whitewater	35,430	16,629
Total	3,678,159	1,969,497

MOTOR VEHICLE

42-3-104 *Application for registration-tax*
(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.

BEST AVAILABLE COPY



REGISTRATION/OWNERSHIP
TAX RECEIPT

1 One copy of this receipt must be in the possession of vehicle operator.
2 If you move from the address shown, notify your county clerk within ten days.
3 Specific ownership taxes are due and payable for the full registration period. If you sell or dispose of this vehicle during the registration period, no refund can be made. You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale. This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted. One copy of this receipt should be retained by seller for transfer of license plates to another vehicle.
4 A fee of $1.25 will be charged for a duplicate copy.
5 This registration expires last day of month shown on front of this form and must be renewed within 30 days.

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.50 to provide road building funds for counties and municipalities.

PASSENGER VEHICLES

2,000 lbs. or less	$ 7.50
2,001 to 4,500 lbs.	$ 7.50 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$14.00 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$26.50 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$ 4.50

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 7.70
2,001 to 4,500 lbs.	$ 7.70 plus 20¢ per 100 lbs. or fraction thereof.
4,501 to 5,000 lbs.	$ 14.60 plus 60¢ per 100 lbs. or fraction thereof.
5,001 to 10,000 lbs.	$ 17.00 plus 45¢ per 100 lbs. or fraction thereof.
10,001 to 16,000 lbs.	$ 40.70 plus $1.20 per 100 lbs. or fraction thereof.
More than 16,000 lbs.	$113.00 plus $1.50 per 100 lbs. or fraction thereof.

CITY TRUCKS AND TRUCK-TRACTORS [1/]

5,001 to 10,000 lbs.	$ 35.72 plus $1.12 per 100 lbs. or fraction thereof.
More than 10,000 lbs.	$ 86.91 plus $2.31 per 100 lbs. or fraction thereof.

STATE TRUCKS AND TRUCK-TRACTORS

2,001 to 3,000 lbs.	$ 9.10 plus 20¢ per 100 lbs. or fraction thereof.
3,001 to 3,500 lbs.	$ 11.70 plus 20¢ per 100 lbs. or fraction thereof.
3,501 to 4,500 lbs.	$ 17.60 plus 60¢ per 100 lbs. of fraction thereof.
4,501 to 6,500 lbs.	$ 36.50 plus $3.75 per 100 lbs. or fraction thereof.
More than 6,500 lbs.	$ 24.00 plus gross ton mile rate.

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs.	$ 4.50
2,000 lbs. and over	$ 9.00
Semitrailers	
All semitrailers	$ 9.00

MOTOR VEHICLE REGISTRATION FEES
(continued)

RECREATIONAL TRUCKS 1/

2,000 lbs. or less	$ 9.10
2,001 to 3,500 lbs.	$ 9.10 plus 20¢ per 100 lbs. or fraction thereof.
3,501 to 4,500 lbs.	$17.60 plus 60¢ per 100 lbs. or fraction thereof.
4,501 to 6,500 lbs.	$26.00 plus 60¢ per 100 lbs. or fraction thereof.

TRAILER COACHES

Trailer Coaches	$ 9.00

SCHOOL BUSES

School Buses	$16.50 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile tax
Eight-tenths of one mill upon each gross ton-mile of empty weight.
Two mills upon each gross ton-mile of cargo weight.
Passenger mile tax
One mill per passenger per mile.

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00
Amateur Radio Call Letter Plates -- additional fee $2.00
Motorcycle Dealers Plates -- $25.00 for 1st license plate issued, $7.50 for each additional plate up to and including five plates, $10.00 for each in excess of five.
In Transit Dealer Plates -- First plate is $30.00 plus $7.50 each for next four plus $10.00 each in excess of five.
Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in addition to normal registration fee; $12.00 fee for transfer of plates to another vehicle.

1/ Trucks not exceeding 6,500 lbs. empty weight (10,000 lbs. effective January 1, 1981) to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY 1/

Calendar Year 1979

Line No.	County	Passenger	Personalized Plates	Handicap	Trucks						
					Light 2/	Ton Mile	Recreation	Farm	Tractors	Truck Tractors	Metro
1.	Adams	147,208	400	146	40,431	6,322	4,453	2,411	1,432	93	252
2.	Alamosa	5,933	11	0	2,482	231	112	756	79	30	2
3.	Arapahoe	191,987	755	119	30,208	2,366	2,831	798	319	36	235
4.	Archuleta	1,843	2	2	947	73	125	201	34	0	0
5.	Baca	2,854	2	1	919	131	13	2,120	15	24	0
6.	Bent	2,796	4	0	914	51	26	805	5	8	0
7.	Boulder	78,918	284	91	24,211	1,689	1,932	1,805	380	27	22
8.	Chaffee	8,102	12	4	2,883	261	548	280	98	2	0
9.	Cheyenne	1,152	0	0	345	47	12	810	13	8	0
10.	Clear Creek	5,616	14	0	1,787	125	220	51	50	0	0
11.	Conejos	3,233	2	1	1,550	88	30	1,040	35	16	0
12.	Costilla	1,578	2	1	818	26	20	613	4	18	0
13.	Crowley	1,613	0	0	472	38	11	736	14	4	0
14.	Custer	1,217	2	0	537	28	45	262	10	3	0
15.	Delta	11,799	19	2	5,055	391	502	1,526	102	13	4
16.	Denver	284,888	1,037	237	45,409	5,251	2,321	27	884	0	620
17.	Dolores	898	0	0	409	33	76	492	19	1	0
18.	Douglas	15,623	70	2	4,398	420	602	730	123	2	0
19.	Eagle	10,570	35	3	3,471	379	342	362	78	7	0
20.	El Paso	163,680	328	74	34,540	2,170	2,446	1,264	414	21	244
21.	Elbert	4,935	10	5	1,683	133	140	1,788	60	23	0
22.	Fremont	15,922	26	8	6,036	346	435	915	114	11	15
23.	Garfield	12,820	35	1	4,588	504	943	776	108	5	0
24.	Gilpin	2,313	10	3	813	57	114	19	5	0	1
25.	Grand	5,722	6	7	2,321	250	384	417	52	2	0
26.	Gunnison	5,619	8	1	2,184	175	182	377	43	2	3
27.	Hinsdale	445	3	0	156	18	8	33	2	0	1
28.	Huerfano	3,593	4	2	1,397	96	48	706	30	3	0
29.	Jackson	1,210	0	0	527	57	115	383	39	6	0
30.	Jefferson	259,513	809	165	62,650	2,844	6,706	1,049	651	11	236
31.	Kiowa	1,067	0	3	342	31	10	881	7	6	0
32.	Kit Carson	4,291	4	1	1,442	277	56	2,512	36	24	0
33.	La Plata	14,061	17	4	5,275	507	945	1,056	87	4	1
34.	Lake	5,161	4	0	2,189	154	328	21	7	0	5
35.	Larimer	79,376	99	55	22,618	1,706	1,127	2,623	253	29	49
36.	Las Animas	7,794	8	9	2,733	196	54	1,196	78	20	2
37.	Lincoln	3,003	4	0	950	109	12	1,385	21	23	0
38.	Logan	11,849	13	2	3,473	394	110	2,998	143	16	2
39.	Mesa	44,208	68	24	17,227	1,519	2,046	2,190	344	19	44
40.	Mineral	574	0	0	267	21	61	21	11	0	0
41.	Moffat	6,213	9	1	2,993	367	806	840	88	12	0
42.	Montezuma	7,630	7	1	4,235	306	298	1,364	139	12	0
43.	Montrose	12,529	12	2	5,786	494	555	2,197	139	15	5
44.	Morgan	12,945	21	6	4,066	607	380	3,417	191	42	4
45.	Otero	12,370	12	19	4,077	305	164	2,004	70	19	20
46.	Ouray	1,346	7	0	499	45	33	193	10	2	0
47.	Park	4,161	7	2	1,878	144	147	254	52	1	0
48.	Phillips	2,443	2	3	738	92	8	1,357	13	20	5
49.	Pitkin	9,397	128	1	2,348	194	126	181	39	0	1
50.	Prowers	6,945	5	4	2,413	280	69	1,887	70	14	1
51.	Pueblo	66,595	86	43	20,766	1,195	1,765	1,451	274	10	62
52.	Rio Blanco	3,437	5	1	1,945	242	293	618	70	8	6
53.	Rio Grande	5,484	32	5	2,416	166	66	1,689	60	7	0
54.	Routt	8,090	18	0	3,134	348	996	662	75	11	0
55.	Saguache	2,055	2	0	937	96	23	875	19	15	0
56.	San Juan	481	0	0	221	20	35	1	1	0	0
57.	San Miguel	1,670	2	0	848	72	33	206	11	6	0
58.	Sedgwick	1,780	8	0	513	47	7	846	10	3	0
59.	Summit	7,685	34	3	2,212	192	311	47	41	1	0
60.	Teller	5,312	13	2	2,006	132	197	190	14	2	4
61.	Washington	3,245	0	0	770	117	16	2,577	32	11	0
62.	Weld	71,133	207	51	20,890	2,132	1,426	12,212	502	94	14
63.	Yuma	6,953	13	0	1,829	275	55	4,331	88	49	3
	STATE TOTALS	1,724,883	4,737	1,117	428,787	37,382	38,300	77,834	8,207	871	1,863

1/ Unaudited
2/ Less than 6,500 lbs.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
(continued)
Calendar Year 1979

Trailer	Motorcycles	Special Mobile Equipment	Motor Vehicle Dealers	Motorcycle Dealers	Radio Call Letter Plates	City Owned Vehicles	County Owned Vehicles	Off Highway Special Mobile Equipment	Total Number	Line No.
21,319	11,291	2,273	2,154	45	159	40	21	664	241,114	1.
1,412	596	112	124	12	9	61	126	23	12,111	2.
15,697	10,157	1,425	4,134	87	158	584	623	543	263,062	3.
537	123	15	25	0	0	15	50	47	4,039	4.
1,039	207	11	63	4	2	27	83	1	7,516	5.
595	227	31	36	2	8	28	1	17	5,654	6.
12,173	9,475	638	1,512	50	172	572	809	406	175,166	7.
1,750	627	109	195	11	12	33	116	92	15,135	8.
289	85	18	44	0	1	12	95	2	2,933	9.
791	464	106	15	0	9	26	86	28	9,388	10.
836	283	7	51	0	0	4	2	0	7,177	11.
245	103	1	0	0	0	5	48	2	3,484	12.
397	95	7	30	0	2	19	68	3	3,509	13.
346	134	7	0	0	2	4	36	1	2,634	14.
3,304	1,069	109	160	12	6	18	21	57	24,769	15.
14,366	11,213	2,478	1,147	15	183	17	1,252	1,472	372,817	16.
360	69	7	14	0	0	8	67	3	2,456	17.
2,996	1,049	276	144	5	15	5	197	130	26,787	18.
1,487	793	134	9	13	7	36	31	51	17,808	19.
16,156	11,450	1,278	2,669	78	187	1,470	469	622	239,560	20.
1,375	335	60	18	0	2	4	167	13	10,751	21.
3,387	1,565	191	248	15	20	127	210	177	29,768	22.
2,763	1,087	252	223	13	13	122	130	45	24,428	23.
294	242	19	7	0	3	8	50	0	3,958	24.
1,527	430	170	50	0	1	29	107	62	11,537	25.
1,221	572	53	106	9	6	59	118	29	10,767	26.
115	30	1	0	0	0	0	27	11	850	27.
609	125	17	34	0	5	12	14	7	6,702	28.
497	101	32	0	0	0	6	69	67	3,109	29.
28,511	17,304	2,133	2,987	82	267	149	373	530	376,970	30.
424	82	3	9	0	1	9	86	3	2,964	31.
1,224	323	32	97	3	1	97	181	49	10,650	32.
3,026	1,081	220	238	8	18	107	191	45	26,891	33.
789	403	76	37	4	2	26	77	27	9,310	34.
11,837	7,426	698	1,273	58	97	601	673	323	120,921	35.
1,022	347	37	129	4	1	115	342	147	14,234	36.
693	210	36	97	0	2	42	70	18	6,685	37.
2,469	975	253	381	13	11	112	96	78	23,388	38.
9,602	3,980	710	823	29	38	19	55	370	83,315	39.
169	51	6	0	0	0	1	15	0	1,197	40.
1,991	597	260	92	2	2	5	11	125	14,414	41.
2,829	539	172	173	5	3	117	220	207	18,257	42.
3,695	1,131	277	254	8	7	29	25	48	27,208	43.
2,647	1,074	279	223	12	14	173	219	63	26,383	44.
2,194	967	101	217	5	8	103	47	54	22,756	45.
320	114	4	0	0	4	26	54	10	2,667	46.
955	298	55	7	0	5	8	152	1	8,127	47.
601	204	15	76	0	1	36	37	55	5,706	48.
869	863	72	4	4	3	115	86	69	14,500	49.
1,675	648	120	169	13	6	88	64	127	14,598	50.
8,482	5,266	635	1,321	44	79	420	464	553	109,511	51.
1,313	236	296	33	3	7	7	16	194	8,730	52.
1,577	542	75	74	6	1	45	103	7	12,355	53.
1,711	1,049	148	89	19	2	10	27	104	16,493	54.
687	200	10	15	0	0	25	114	1	5,074	55.
76	41	1	5	0	0	0	4	0	886	56.
357	127	30	15	0	0	0	0	10	3,387	57.
301	127	21	49	0	1	20	74	9	3,816	58.
824	691	53	34	7	8	54	88	19	12,304	59.
1,164	516	67	28	7	3	14	31	10	9,712	60.
799	237	16	37	0	0	33	205	6	8,101	61.
11,396	5,530	1,072	1,161	29	61	370	567	837	129,684	62.
1,885	475	53	138	9	5	48	198	15	16,422	63.
216,097	117,651	17,873	23,497	745	1,540	6,375	10,058	8,689	2,716,605	

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1979

1. TYPE OF ACCIDENT	Number of Accidents				Number of Persons				
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Injured Total	a	b	c
Motor vehicle only: 1. Ran off road	20093	239	5288	14566	261	7631	3131	3090	1410
2. Overturned	1248	16	658	574	18	886	319	387	160
3. Pedestrian	1338	71	1266	1	74	1229	546	377	306
4. MV in traffic	76579	199	14165	62215	240	22546	6170	6879	9497
5. Parked MV	18339	17	1269	17053	18	1603	430	776	397
6. Railroad train	163	9	52	102	10	66	34	21	11
7. Bicyclist	1062	9	813	240	9	828	267	384	177
8. Animal	1878	2	90	1786	2	118	44	56	18
9. Fixed object	5910	44	1370	4496	47	1793	716	696	381
10. Other object	1156	1	77	1078	1	106	31	48	27
11. Other non-coll	323	11	195	117	11	214	95	91	28
12. Other Collisions	676	1	78	597	1	100	23	44	33
Totals	128765	619	25321	102825	692	37120	11926	12849	12445

Note: The three categories of injuries follow the Manual of Uniform Definitions of Motor Vehicle Accidents:

1. a. Bleeding wound, disjointed member, or any condition that required victim to be carried from the scene.
   b. Other visible injuries, such as bruises, abrasions, swelling, limping, or other pain but movement.
2. Complaint of pain, without visible signs of injury or momentary unconsciousness.

2A. COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change Cumulative Count Previous
	All Accident	Persons Kill	Persons Inj	All Accident	Persons Kill	Persons Inj	All Accident	Persons Kill	Persons Inj	
1. Ran off road	–	–	–	20093	261	7631	20055	260	8005	- 3.0 %
2. Overturned on road	–	–	–	1248	18	886	1126	9	764	+100.0 %
3. Pedestrian	–	–	–	1338	74	1229	1382	84	1350	- 11.9 %
4. MV in traffic	–	–	–	76579	240	22546	79491	251	22894	- 4.4 %
5. Parked MV	–	–	–	18339	18	1603	17479	9	1562	+100.0 %
6. Railroad train	–	–	–	163	10	66	132	14	71	- 28.6 %
7. Bicyclist	–	–	–	1062	9	828	1045	11	824	- 18.2 %
8. Animal	–	–	–	1878	2	118	2156	4	144	- 50.0 %
9. Fixed object	–	–	–	5910	47	1793	5670	51	1593	- 7.8 %
10. Other object	–	–	–	1156	1	106	1079	–	93	+100.0
11. Other non-collision	–	–	–	323	11	214	551	11	223	0.0 %
12.	–	–	–	676	1	100	654	–	96	+100.0 %
Totals	–	–	–	128765	692	37120	130810	713	37611	- 2.9 %

2B. MILEAGE RATES	This Year	Last Year	Percent Change
1. Motor vehicle traffic (millions)	681	713	- 4.5 %
2. Estimated total mileage traveled (millions)	19779	19867	- .4
3. Death rate per 100 million vehicle miles	3.5	3.6	- 2.8
4. Fatal accident rate per 100 million vehicle miles	2.9	3.1	- 6.5
5. Fatal accidents	438	434	+ .9
6.			

3. LOCATION	A. TRAFFICWAYS ADMINISTERED BY GOVERMENTAL AGENCIES (State Highway Dept., counties, cities, towns, villages, etc.) Number of Accidents				Number of Persons		B. TRAFFICWAYS ADMINISTERED BY INDEPENDENT AGENCIES (Turnpike, parkway, military, freeway authorities & commissions, etc.) Number of Accidents				Number of Persons	
	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured
Urban (incorporated places of 2500 or more & area class of 1960 census not followed by *) 1. 2,500-10,000	9233	25	1145	8063	28	1592	–	–	–	–	–	–
2. 10,000-25,000	10368	14	1691	8663	14	2473	–	–	–	–	–	–
3. 25,000-50,000	13187	17	2503	10667	17	3523	–	–	–	–	–	–
4. 50,000-100,000	10121	26	2216	7879	29	3091	–	–	–	–	–	–
5. 100,000-250,000	13302	43	3128	10131	46	4375	–	–	–	–	–	–
6. 250,000 or more	31910	70	6390	25450	75	8779	–	–	–	–	–	–
7.	–	–	–	–	–	–	–	–	–	–	–	–
8.	–	–	–	–	–	–	–	–	–	–	–	–
Total Urban	88121	195	17073	70853	209	24833	–	–	–	–	–	–
Rural (Locations other than above) 1. Controlled access hwy	4217	61	951	3205	72	1571	–	–	–	–	–	–
2. State routes	18011	171	4098	13742	197	6800	–	–	–	–	–	–
3. County routes	14654	114	2904	11636	125	4519	–	–	–	–	–	–
4. Other	3762	78	295	3389	89	397	–	–	–	–	–	–
5. Not stated	–	–	–	–	–	–	–	–	–	–	–	–
Total Rural	40644	424	8248	31972	483	13287	–	–	–	–	–	–
Total urban and rural	128765	619	25321	102825	692	37120	–	–	–	–	–	–

5. TIME Hour Begin	Total All	Total Fatal	Monday All	Monday Fatal	Tuesday All	Tuesday Fatal	Wednesday All	Wednesday Fatal	Thursday All	Thursday Fatal	Friday All	Friday Fatal	Saturday All	Saturday Fatal	Sunday All	Sunday Fatal	Not stated All	Not stated Fatal
Midnight	4227	44	435	4	323	9	357	1	423	2	482	6	1193	12	1014	10	–	–
1. 1:00	3581	45	210	–	234	1	285	4	357	3	421	7	1170	20	904	10	–	–
2. 2:00	3577	60	145	2	271	2	288	3	358	8	400	11	1165	16	950	18	–	–
3. 3:00	1553	23	99	1	131	2	118	2	147	1	150	2	488	11	420	4	–	–
4. 4:00	841	2	66	–	83	–	66	–	77	2	92	–	230	–	229	–	–	–
5. 5:00	923	6	90	–	125	–	104	2	140	–	117	–	196	2	151	2	–	–
6. 6:00	2339	12	351	2	421	–	371	3	388	–	412	1	219	–	176	6	–	–
7. 7:00	6241	20	1050	3	1206	1	1077	1	1109	3	1157	4	424	3	218	5	–	–
8. 8:00	6195	12	1044	1	1123	2	966	2	1039	2	1046	2	629	2	346	1	2	–
9. 9:00	4953	11	781	1	780	–	648	2	753	1	804	3	742	2	444	2	1	–
10. 10:00	5339	17	859	3	852	–	668	4	755	5	836	2	849	2	518	1	2	–
11. 11:00	6315	18	976	3	944	3	873	2	883	1	1004	3	1073	2	562	4	–	–
12. Noon	7091	15	1226	3	981	3	990	3	1020	1	1110	2	1053	3	711	–	–	–
13. 1:00	6751	21	1100	6	983	2	857	3	935	5	1128	–	1050	2	698	3	–	–
14. 2:00	7407	20	1184	5	1021	1	976	3	1114	2	1372	2	1048	6	692	1	–	–
15. 3:00	9341	25	1422	4	1423	3	1303	3	1435	2	1791	3	1165	6	802	4	–	–
16. 4:00	10272	36	1544	5	1573	5	1517	5	1642	4	1995	5	1162	4	838	8	1	–
17. 5:00	10112	33	1528	3	1530	4	1434	4	1544	2	2041	9	1133	7	900	5	2	–
18. 6:00	6602	35	860	5	816	5	837	1	962	4	1319	2	1061	7	747	11	–	–
19. 7:00	5824	28	712	4	710	2	702	2	788	6	1218	7	1056	3	637	4	1	
20. 8:00	4789	25	575	2	555	3	604	2	648	3	1039	5	775	5	592	5	1	
21. 9:00	4925	42	565	8	579	1	607	2	690	6	1082	11	890	8	512	6	–	–
22. 10:00	4781	43	529	5	493	6	600	5	598	10	1203	6	960	8	398	3	–	–
23. 11:00	4784	26	458	5	457	1	520	2	612	3	1344	5	1030	5	363	5	–	–
24. Not stated	2	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–
Totals	128765	619	17810	74	17615	56	16766	61	18418	76	23563	98	20761	136	13822	118	10	–

BEST AVAILABLE COPY

4. AGE OF CASUALTY	Number of Persons Killed									Number of Persons Injured								
	Total Killed			Pedestrians			Bicyclists			Total Injured			Pedestrians			Bicyclists		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	14	8	6	3	2	1	–	–	–	835	448	387	73	48	25	4	3	1
2. 5 to 9	15	9	6	6	2	4	–	–	–	1117	629	488	218	138	80	139	106	33
3. 10 to 14	20	15	5	5	3	2	6	5	1	1882	956	926	138	85	53	238	183	55
4. 15 to 19	88	64	24	4	2	2	–	–	–	6733	3868	2865	210	134	76	181	126	55
5. 20 to 24	158	119	39	9	8	1	2	1	1	7286	4512	2774	161	102	59	106	69	37
6. 25 to 34	179	145	34	18	16	2	–	–	–	9044	5463	3581	237	154	83	104	66	38
7. 35 to 44	80	57	23	5	2	3	–	–	–	3783	2080	1703	114	66	48	20	13	7
8. 45 to 54	55	39	16	12	6	6	–	–	–	2410	1286	1124	72	43	29	14	9	5
9. 55 to 64	35	25	10	8	5	3	–	–	–	1672	829	843	74	50	24	7	7	–
10. 65 to 74	26	15	11	3	2	1	1	1	–	933	414	519	66	34	32	4	3	1
11. 75 & older	22	12	10	7	4	3	–	–	–	1425	634	791	81	45	36	17	16	1
12. Not stated	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Totals	692	508	184	80	52	28	9	7	2	37120	21119	16001	1444	1 899	545	834	601	233

6. DIRECTIONAL ANALYSIS – An accident consisting of a series of collisions, overturning, etc. is classified according to the first event on the road

A. TWO MOTOR VEHICLE ACC		Total	Fatal Accidents	Injury Accident	Property Dam.
At intersection	1. Entering at angle	88	1	18	69
	2a. From same dir.-both straight	2464	–	451	2013
	b. Same-one turn, one straight	1830	2	331	1497
	c. Same-one stopped	1240	–	291	949
	d. Same-all others	176	–	13	163
	3a. From opp. dir.-both straight	332	3	119	210
	b. Same-one left, one straight	2680	7	1050	1623
	c. Same-all others	379	1	49	329
	4. Not stated	16361	53	4350	11958
	Totals	25550	67	6672	18811

B. TWO MOTOR VEHICLE ACC		Total	Fatal Accidents	Injury Accident	Property Dam.
Not at intersection	1. Going opp. -both moving	2322	61	966	1795
	2. Going same-both moving	7420	11	1401	6008
	3a. One car parked	7685	6	616	7063
	b. One car stopped in traffic	3667	9	845	2813
	4a. One car entering park position	154	–	15	139
	b. One car leaving park position	471	1	53	417
	5a. One car entering alley or drive	98	–	14	84
	b. One car leaving alley or drive	467	–	96	371
	6. All others	36679	30	2060	34589
	7. Not stated	5308	24	772	4512
	Totals	64271	142	6838	57291

C. PEDESTRIAN ACCIDENTS	All Pedestrian Accidents	Fatal Accidents			Non-Fatal Injury Accidents		
		Total	Intersec.	Non-Is.	Total	Intersec.	Non-Is.
1. Car going straight	927	55	16	39	872	235	637
2. Car turning right	67	–	–	–	67	53	14
3. Car turning left	107	1	1	–	106	89	17
4. Car backing	24	1		1	23	2	21
5. All others	28	1	–	1	27	3	24
6. Not stated	184	13	2	11	171	49	123
Totals	1337	71	19	52	1266	430	836

D. ALL OTHER ACCIDENTS		Total	Fatal Accident	Injury Accident	Property Dam.
At intersec.	Coll. 1. Non-MV train, bicycle etc	326	1	319	56
	With 2. Fixed object in road	914	5	222	687
	3. Overturned in road	199	4	154	41
	4. Left road	1377	13	576	788
Not at intersec.	Coll. 5. Non-MV train, bicycle, etc	548	13	364	171
	With 6. Fixed object in road	4059	36	954	3069
	7. Overturned in road	1209	49	575	585
	Left 8. At curve	2574	94	1759	721
	Road 9. Straight road	4015	78	2151	1786
10. Fell from moving vehicle		168	9	152	7
11. All others		5065	12	602	4451
12. Not stated		17103	25	2717	14361
Totals		37607	339	10545	26723

7. PEDESTRIAN ACTION BY AGE	Pedestrians Killed	Ages of Pedestrians Killed and Injured									
		Total	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 44	45 to 64	65 & older	Not stated
1a. Crossing entering road at intersec.	14	171	7	26	11	17	20	41	27	22	–
b. Same-not at intersection	10	18	1	4	1	1	3	6	1	1	–
2a. Walking in roadway with traffic	2	4	–	1	–	1	–	1	1	–	–
b. Same-against traffic	11	114	1	3	3	20	17	35	24	11	–
3. Standing in roadway	3	6	–	–	–	1	1	4	–	–	–
4. Getting on or off other vehicle	16	689	35	110	94	105	67	130	58	72	–
5. Pushing/working vehicle in road	22	314	9	37	19	46	37	94	38	34	–
6. Other working in roadway	–	1	–	–	–	1	–	–	–	–	–
7. Playing in roadway	–	1	–	–	1	–	–	–	–	–	–
8. Other in roadway	–	–	–	–	–	–	–	–	–	–	–
9. Not in roadway	–	–	–	–	–	–	–	–	–	–	–
10. Not stated	2	208	23	31	12	22	26	57	17	17	–
Totals	80	1526	76	225	141	214	171	377	166	157	–

Drivers of vehicles in proper parking locations are excluded

8. AGE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. 15 and younger	1011	6	246
2. 16	7614	22	1516
3. 17	8830	29	1779
4. 18 to 19	18999	80	3966
5. 20 to 24	40816	219	8737
6. 25 to 34	57815	257	12198
7. 35 to 44	27346	119	5575
8. 45 to 54	17694	75	3469
9. 55 to 64	12051	40	2398
10. 65 to 74	6064	22	1163
11. 75 and older	8870	14	1089
12. Not stated	–	–	–
Totals	207110	883	42136

9. SEX OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Male	136162	726	27954
2. Female	65719	156	13765
3. Not stated	5229	1	417
Totals	207110	883	42136

10. RESIDENCE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Local Resident	120375	405	24815
2. Reside elsewhere in state	70281	356	14694
3. Non-resident of state	9949	111	1902
4. Not Stated	6505	11	725
Totals	207110	883	42136

Vehicles in proper parking locations are included

12. TYPE OF VEHICLE	All Acc.	Fatal Acc.	Injury Acc.
1. Passenger car	111296	520	31125
2. Passenger car & trailer	345	2	99
3. Truck or truck tractor	22330	170	6069
4. Truck tractor & semi-trail	1747	64	536
5. Other truck combination	1720	19	483
6. Farm tractor/equipment	50	2	19
7. Taxicab	270	–	53
8. Bus	920	2	167
9. School bus	444	1	61
10. Motorcycle	2646	77	2000
11. Motor scooter/bicycle	130	2	100
12. Others not stated	85600	60	3311
Totals	227507	919	44113
Special vehicles included above			
13. Emergency (inc. private)	507	1	116
14. Military vehicles	48	–	22
15. Other public owned	983	5	150

13. ROAD SURFACE CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Dry	59167	520	18842
2. Wet	7686	44	2199
3. Snowy or icy	10252	38	2514
4. Other	461	3	131
5. Not stated	51190	14	1635
Totals	128765	619	25321

14. KIND of LOCATION	All Acc.	Fatal Acc.	Injury Acc.
1. Built-up	109119	238	17596
2. Not built-up	11154	374	6666
3. Not stated	8492	7	1059
Totals	128765	619	25321

15. LIGHT CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Daylight	46427	236	13508
2. Dawn or Dusk	2382	10	921
3. Darkness	24317	333	8378
4. Not stated	55639	31	2514
Totals	128765	619	25321

Contributing circumstances (Table 11) compiled only from police reports

11. CONTRIBUTING Circumstances Indicated	All Acc.	Fatal Acc.	Injury Acc.
1. Speed too fast	4868	147	2182
2. Failed yield right of way	5802	8	867
3. Drove left of center	1297	46	556
4. Improper overtaking	697	9	141
5. Passed stop sign	1555	6	357
6. Disregard traffic signal	1907	1	357
7. Followed too closely	3581	1	316
8. Made improper turn	5230	2	689
9. Other improper driving	37061	147	7408
10. Inadequate brakes	–	–	–
11. Improper lights	55	2	15
12. Had been drinking	11782	196	4184
Totals	73835	504	17072

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY

Calendar Year 1979

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	592,976	6,077	599,053
Adult Instruction Permits	19,005	63	19,068
Provisional Licenses	51,661	908	52,569
Provisional Instruction Permits	7,580	35	7,615
Minor Licenses	3,247	73	3,320
Minor Instruction Permits	46,913	782	47,695
Motorcycle Only Licenses	1,412	4	1,416
Motorcycle Instruction Permits	897	4	901
School Bus Licenses	4,722	246	4,968
Total Licenses Issued	654,915	7,312	662,227
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	27,166	400	27,566
Colorado I.D. Cards	29,699	43	29,742
Change of Name and/or Address	173,088	1,346	174,434
EXAMINATIONS:			
Written Tests Given	381,989	4,960	386,949
Written Tests Passed	270,707	3,399	274,106
Written Tests Failed	111,282	1,561	112,843
Driving Tests Given	193,143	2,936	196,079
Driving Tests Passed	171,657	2,839	174,496
Driving Tests Failed	21,486	97	21,583
Vision Referrals	4,389	35	4,424
Physical Referrals	2,738	29	2,767
Oral Examinations	5,241	29	5,270

DRIVER IMPROVEMENT

RESTRAINT ACTIONS	Calendar Year 1978	1979
Suspensions		
Insurance Termination and Financial Responsibility	7,888	9,770
Point System	24,934	24,863
Driving Under Influence	2,047	2,036
All Other	7,711	7,871
Total Suspensions	42,580	44,540
Revocations		
Driving Under Influence	407	381
Implied Consent	2,785	3,006
All Other	1,213	1,814
Total Revocations	4,405	5,201
Denials		
Point System	2,720	3,232
Driving Under Influence	1,243	1,515
Leaving Scene of Accident	220	243
Implied Consent	716	801
Extensions of Denial	1,900	2,161
All Other	29	34
Total Denials	6,828	7,986
Cancellations		
Failed License Exam	294	274
Applied for License Under Restraint	1,336	1,557
All Other	256	244
Total Cancellations	1,886	2,075
TOTAL RESTRAINT ACTIONS	55,699	59,802
LICENSE REINSTATEMENTS	40,439	41,590
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	119,934	117,266

MOTOR VEHICLE: LICENSE FEES AND
OWNERSHIP TAX COLLECTED 1/

Calendar Year 1979

County	License Fees	Ownership Tax
Adams	$ 3,115,277.94	$ 7,364,436.77
Alamosa	161,032.32	316,342.09
Arapahoe	3,101,328,76	9,276,864.82
Archuleta	57,273.60	137,794.80
Baca	112,416.88	228,911.97
Bent	73,275.97	150,411.57
Boulder	2,051,235.89	4,865,296.58
Chaffee	202,491.04	408,349.41
Cheyenne	45,281.56	93,080.14
Clear Creek	119,958.15	332,667.10
Conejos	95,026.02	169,700.99
Costilla	46,346.30	82,674.04
Crowley	45,841.82	89,583.83
Custer	34,657.90	70,074.25
Delta	349,038.77	636,172.66
Denver	4,325,887.70	12,175,849.00
Dolores	33,780.69	54,213.05
Douglas	353,283.39	1,186,369.98
Eagle	241,080.90	755,211.32
El Paso	2,877,718.20	6,813,877.55
Elbert	145,032.80	295,421.97
Fremont	371,287.88	735,134.11
Garfield	332,664.00	803,638.74
Gilpin	50,211.18	123,799.16
Grand	162,820.33	420,104.27
Gunnison	147,545.85	302,943.05
Hinsdale	11,665.60	25,193.63
Huerfano	87,921.56	151,628.17
Jackson	45,284.79	118,663.39
Jefferson	4,575,196.20	12,454,806.22
Kiowa	44,912.67	95,104.58
Kit Carson	172,893.20	308,403.84
La Plata	366,657.09	672,668.73
Lake	130,308.83	294,090.05
Larimer	1,630,147.26	4,009,333.45
Las Animas	178,810.39	354,631.77
Lincoln	91,104.43	184,238.27
Logan	322,053.00	633,705.93
Mesa	1,146,651.45	632,808.48
Mineral	16,093.85	28,671.05
Moffat	227,529.83	610,822.12
Montezuma	244,575.24	492,191.58
Montrose	383,802.40	729,568.00
Morgan	391,401.21	787,201.42
Otero	296,060.20	562,143.02
Ouray	36,784.66	73,520.61
Park	11,000.22	265,890.04
Phillips	93,385.73	177,227.27
Pitkin	175,673.90	513,324.90
Prowers	206,926.46	406,263.28
Pueblo	1,352,814.14	3,104,281.61
Rio Blanco	131,656.87	381,124.09
Rio Grande	171,490.36	280.928.30
Routt	242,704.74	632,363.25
Saguache	67,447.68	116,578.39
San Juan	12,288.82	21,259.48
San Miguel	46,629.47	102,952.44
Sedgwick	57,186.84	114,575.37
Summit	160,815.43	500,567.68
Teller	124,189.77	263,129.47
Washington	127,785.12	221,268.19
Weld	1,754,442.24	3,752,216.22
Yuma	257,234.89	462,843.06
STATE TOTALS	$34,045,322.38	$84,425,110.57

1/ Unaudited

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section **39-26-104** a tax at the rate of three percent of the amount of the sale.

BEST AVAILABLE COPY

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 100
(Rev. 9/79)

COMBINED RETAIL SALES AND USE TAX RETURN

ACCOUNT NUMBER IS NON-TRANSFERABLE
If new owner, application form DR 594-A must be filed.

SEND
TO COLORADO DEPARTMENT OF REVENUE, STATE CAPITAL ANNEX, 1375 SHERMAN ST., DENVER, COLO. 80261
(303) 839-5655

DO NOT WRITE IN THIS SPACE

IF FINAL RETURN, give date sales discontinued: ____ Date of address change ____

CHANGE OF ADDRESS

New mailing address

New location address
Is business located within city limits? ☐ Yes ☐ No If yes, what city:

* If Federal Employers Identification Number (FEIN) is pre-printed in the space below, please check your records to see if you have the same number. If you have a different number, correct the one below so that it corresponds with your records. If no number appears in the space below, please fill in with the FEIN you have on your records.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

RETURN THIS COPY

SS NO. 1 SS NO. 2 *FEIN

1. GROSS SALES AND SERVICES (include bad debts, previously deducted): $
2. LESS DEDUCTIONS:
   - A. Sales to Other Licensed Dealers, For Resale $
   - B. Other Deductions (must be itemized on reverse side) $
   - C. Total Common Deductions $

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: COLORADO DEPARTMENT OF REVENUE

3. LINE 1 LESS 2C

Common Net Taxable Sales	$	$	$	$
A. Less Sales Out of Taxing Area	$	$	$	$
B. Food, Machinery, Electricity	$	$	$	$
4. NET Taxable Sales for Each Tax	$	$	$	$

COMPUTATION OF TAX

	☐ COUNTY 20-31	☐ CITY 99-31	☐ RTD 62-31	☐ STATE 84-31
5. AMT. of Sales Tax	$	$	$	$
6. ADD: Excess Tax Collected				
7. TOTAL				
8. DEDUCT Vendor's Fee	%	%	%	%
(Not allowed on delinquent returns)				
9. SALES TAX DUE				
10. ADD: USE TAX on $ Goods for own use or consumption				
11. TOTAL TAX DUE	(7)	(7)	(7)	(7)
12. PENALTY: 10% of Tax	(1)	(1)	(1)	(1)
13. INTEREST: 1% per Month	(11)	(11)	(11)	(11)
14. TOTAL EACH TAX	$	$	$	$
15. Previous Balance Due or Credit Calculated Through:				
TOTAL	$	$	$	$

16. ENTER TOTAL of All Applicable Columns and Attach Remittance for Total Amount Due $

I hereby certify, under penalty of perjury in the second degree, that the statements made herein are to the best of my knowledge true and correct.

95

NAME OF BUSINESS OR TAXPAYER AGENT OR OFFICER TITLE DATE

SALES AND USE TAX RATES

The rate of tax is 3% with the following brackets: On sales amounting to 19¢ through 51¢, 1¢ of tax; sales 52¢ through 84¢, 2¢ of tax; sales 85¢ through $1, 3¢ of tax. On sales over $1, the tax is 3¢ on each dollar plus the tax as shown in the brackets above on fractional parts of a dollar.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Nontaxable sales for services; sales to other licensed dealers for resale; interstate commerce sales; sales to government, religious or charitable institutions; sales of gasoline and cigarettes; bad debts charged off upon which tax has been paid; returned goods, discounts and allowances on which tax has been paid and trade-ins for taxable resale; prescription drugs and prosthetic devices; food for off premises consumption (effective January 1, 1980); and certain machinery and machine tools.
Net Taxable Sales:	Gross sales less total deductions.

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1980

Year	Sales Tax 1/	Use Tax 2/	Total	Use Tax As A Percent of Total Sales and Use Tax
1980	$492,712,419	$52,167,904	$544,880,322	10.44
1979	$465,204,531	$47,595,445	$512,799,976	9.28
1978	$392,076,528	$37,851,861	$429,928,389	8.80
1977	$332,626,738	$34,233,805	$366,860,543	9.33
1976	$293,153,783	$29,186,968	$322,340,751	9.05
1975	$270,815,086	$26,451,545	$297,266,631	8.90
1974	$240,121,682	$20,835,339	$260,957,021	7.98
1973	$217,624,245	$19,505,342	$237,129,587	8.23
1972	$188,552,731	$16,151,773	$204,704,504	7.89
1971	$159,201,669	$12,815,631	$172,017,300	7 45

1/ Includes penalty and interest. Does not include license fees.

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1971 - 1980

Year	Consumer Use Tax	Retailer Use Tax	Total Use Tax
1980	$38,365,547	$13,802,357	$52,167,904
1979	$34,823,401	$12,772,044	$47,595,445
1978	$26,287,730	$11,564,131	$37,851,861
1977	$23,635,927	$10,597,878	$34,233,805
1976	$19,381,781	$ 9,805,187	$29,186,968
1975	$17,587,317	$ 8,864,228	$26,451,545
1974	$13,799,235	$ 7,036,103	$20,835,338
1973	$13,858,515	$ 5,646,827	$19,505,342
1972	$11,392,439	$ 4,759,334	$16,151,773
1971	$ 9,255,692	$ 3,559,938	$12,815,630

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, GROSS SALES,
DEDUCTIONS AND NET TAXABLE SALES
BY BUSINESS CLASS

Fiscal Year Ended June 30, 1980

Business Class	Monthly Average No. of Returns	Gross Sales (Thousands of Dollars)	Deductions (Thousands of Dollars)	Net Taxable Sales (Thousands of Dollars)	Percent of Total Net Taxable Sales
Agriculture, Forestry and Fisheries	345	$ 216,678	$ 166,080	$ 50,599	.31
Mining	129	215,813	157,462	58,351	.36
Contract Construction	1,239	711,288	502,615	208,673	1.29
Manufacturing	1,956	6,401,861	5,251,165	1,150,695	7.09
Transportation, Communication, Electric, Gas, and Sanitary Services	749	1,911,432	555,550	1,355,881	8.35
Wholesale Trade	2,518	7,169,177	5,799,760	1,369,418	8.44
Retail Trade: Building Materials and Farm Equipment	2,000	1,751,782	566,000	1,185,780	7.30
General Merchandise	1,732	1,565,595	199,013	1,366,582	8.42
Food Stores	2,307	3,076,807	1,509,046	1,567,760	9.66
Automotive Dealers and Service Stations	4,056	5,003,721	2,984,918	2,018,801	12.44
Apparel and Accessory Stores	1,736	628,984	37,329	591,655	3.64
Furniture and Home Furnishings Stores	2,814	855,718	220,657	635,063	3.91
Eating and Drinking Places	5,395	1,568,590	122,387	1,446,204	8.91
Miscellaneous Retail Stores	11,433	3,351,515	1,471,900	1,879,614	11.58
Finance, Insurance and Real Estate	531	143,170	48,851	94,320	.58
Hotels and Other Lodging Places	1,364	414,670	33,791	380,880	2.35
Services Other Than Lodging	6,344	2,164,561	1,313,276	851,284	5.24
Government Facilities	35	24,647	10,312	14,336	.09
Nonclassifiable Establishments	26	19,764	13,947	5,817	.04
STATE TOTALS 1/	46,706	$37,195,775	$20,964,064	$16,231,711	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

STATE OF COLORADO
SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1980

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	6,650	21,196	59,884	153,950	187,358	291,951	102,427	128,713	270,319
2.	Alamosa	43	76	532	978	6,119	7,269	7,837	8,086	16,678
3.	Arapahoe	10,552	7,276	36,134	189,249	108,617	105,168	121,884	260,428	305,606
4.	Archuleta	6	11	47	174	506	334	4,323	599	3,842
5.	Baca	381	77	450	25	1,604	3,047	7,911	1,967	3,943
6.	Bent	171	18	215	268	1,119	334	435	841	4,344
7.	Boulder	13,453	2,408	41,285	141,785	106,139	69,460	80,859	73,616	192,560
8.	Chaffee	61	799	2,429	4,830	5,463	4,026	3,687	5,103	14,413
9.	Cheyenne	0	0	1	33	345	3,183	582	15	1,225
10.	Clear Creek	1	0	275	1,310	5,285	87	1,334	847	6,705
11.	Conejos	18	120	24	17	1,984	5,151	910	147	4,248
12.	Costilla	6	9	1	14	562	0	461	240	477
13.	Crowley	63	0	41	11	724	1	805	38	768
14.	Custer	0	0	76	27	87	7	145	86	636
15.	Delta	683	50	2,774	6,551	12,412	9,586	13,197	4,477	20,388
16.	Denver	15,953	18,112	168,784	848,225	451,991	1,114,452	334,156	252,249	450,541
17.	Dolores	13	478	1	121	441	491	1,490	57	563
18.	Douglas	855	4,057	2,748	17,086	8,581	1,985	13,039	944	16,579
19.	Eagle	2	52	4,524	5,598	5,905	4,462	13,483	4,358	23,559
20.	Elbert	15	0	782	209	633	146	592	139	1,709
21.	El Paso	6,851	916	42,712	168,426	50,863	125,920	121,776	176,339	236,375
22.	Fremont	601	499	1,464	5,054	15,515	4,670	9,798	9,108	23,610
23.	Garfield	557	477	6,508	2,044	26,994	17,982	10,755	7,005	33,609
24.	Gilpin	0	13	64	178	694	18	0	1	1,087
25.	Grand	1	89	964	1,676	5,715	2,181	6,171	2,968	8,202
26.	Gunnison	4	162	2,620	1,908	4,950	5,700	10,704	2,676	16,130
27.	Hinsdale	0	0	93	21	230	0	380	67	378
28.	Huerfano	0	331	830	45	3,271	2,434	1,078	556	5,915
29.	Jackson	0	12,158	58	3,958	447	1,748	2,814	188	2,659
30.	Jefferson	11,166	8,513	39,933	115,368	189,927	100,338	109,924	236,020	403,808
31.	Kiowa	19	0	0	70	1,007	0	432	175	767
32.	Kit Carson	144	0	484	1,721	1,889	1,659	13,896	1,909	5,887
33.	Lake	0	323	754	321	4,263	1,058	1,842	1,987	10,009
34.	La Plata	431	2,073	5,592	12,929	15,736	9,797	17,420	10,737	30,176
35.	Larimer	3,752	378	33,249	86,148	66,223	40,925	90,847	70,292	131,369
36.	Las Animas	325	321	498	1,251	7,371	2,903	4,678	3,373	12,266
37.	Lincoln	36	0	967	328	14,994	3,002	4,952	589	3,904
38.	Logan	505	907	5,535	177,880	7,720	19,388	11,165	9,234	17,470
39.	Mesa	2,061	9,941	34,059	47,852	42,517	109,559	43,167	46,385	85,035
40.	Mineral	0	2	4	297	231	0	1,063	2	848
41.	Moffat	543	17,208	3,495	5,893	4,740	15,595	9,677	9,309	19,755
42.	Montezuma	77	349	2,680	2,982	8,558	23,784	13,390	8,111	20,766
43.	Montrose	463	3,874	2,345	5,052	9,941	17,646	14,117	5,951	24,584
44.	Morgan	1,075	1,779	5,890	11,021	11,606	38,917	18,296	8,132	20,691
45.	Otero	820	0	2,559	4,026	18,756	12,018	12,392	11,993	19,922
46.	Ouray	0	0	0	153	332	19	947	192	738
47.	Park	4	23	20	104	474	308	3,038	1,561	1,958
48.	Phillips	169	0	901	240	12,687	294	6,256	599	2,250
49.	Pitkin	210	944	3,113	3,260	10,438	10,573	5,452	3,290	16,769
50.	Prowers	35	8,466	2,885	2,096	4,082	456	17,211	12,260	9,220
51.	Pueblo	4,011	0	10,304	686,664	75,275	55,920	34,108	77,073	122,668
52.	Rio Blanco	13	1,635	2,116	3,307	10,010	13,521	3,015	1,166	5,338
53.	Rio Grande	57	0	3,767	2,200	11,077	1,605	7,757	2,743	10,549
54.	Routt	378	16,516	4,195	3,510	9,554	18,900	6,478	3,763	18,430
55.	Saguache	431	0	545	148	1,139	78	1,073	165	2,648
56.	San Juan	0	0	0	220	117	0	37	19	276
57.	San Miguel	0	0	243	537	287	59	2,804	632	3,377
58.	Sedgwick	1	0	313	254	1,080	1,504	7,524	577	3,583
59.	Summit	63	0	2,598	8,168	13,620	1,136	10,623	1,422	20,003
60.	Teller	0	0	213	526	3,229	232	4,635	597	6,192
61.	Washington	2,301	0	315	171	9,957	155	3,187	1,260	3,200
62.	Weld	8,925	1,523	40,820	37,318	50,402	94,150	57,780	38,709	77,126
63.	Yuma	902	479	4,116	6,418	3,500	1,549	18,278	3,842	6,001
64.	Out of State	292	5,678	6,055	188,635	28,832	162,516	14,320	28,432	11,140
	TOTALS	96,148	150,316	596,881	2,970,841	1,666,124	2,541,357	1,444,816	1,544,361	2,795,791

STATE OF COLORADO
SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

---Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance, Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
497,576	52,049	59,823	87,614	210,701	785	7,261	110,988	35	1	2,249,280	1.
22,190	3,225	2,126	5,033	9,995	7	1,866	7,203	0	0	99,265	2.
524,563	95,157	73,624	156,747	296,697	15,595	11,402	172,879	130	0	2,491,706	3.
4,909	459	554	1,155	2,203	0	2,218	837	0	0	22,178	4.
13,659	554	99	841	7,515	27	261	1,554	0	0	43,914	5.
5,176	69	10	715	1,854	6	481	547	0	0	16,604	6.
199,484	47,679	42,959	97,442	153,678	6,500	9,492	69,679	212	30	1,348,719	7.
23,980	1,473	1,173	6,562	10,582	62	3,602	3,365	12	0	91,622	8.
3,110	94	363	600	8,086	7	94	718	0	0	18,455	9.
4,220	684	219	6,433	5,701	0	1,486	875	0	0	35,462	10.
5,569	40	17	611	2,252	1	537	276	0	0	21,923	11.
648	1	0	477	1,130	0	33	207	0	0	4,267	12.
2,534	119	11	278	360	0	17	141	0	0	5,913	13.
963	0	7	249	1,001	0	102	113	0	0	3,501	14.
24,502	3,302	2,102	3,882	11,607	857	1,199	4,305	0	0	121,876	15.
678,421	124,287	241,765	343,572	678,614	39,081	133,877	448,159	774	18	6,343,032	16.
811	0	7	248	966	0	15	64	0	0	5,766	17.
16,554	923	1,487	4,544	9,991	16	591	4,739	0	0	104,717	18.
9,384	5,741	4,192	30,064	41,177	6,858	28,777	7,304	16	0	195,455	19.
5,258	41	54	713	5,054	0	21	540	0	0	15,905	20.
376,394	48,257	67,448	170,970	185,287	2,424	36,094	204,638	2,836	1	2,024,525	21.
24,482	3,385	2,857	8,126	10,812	94	3,095	4,562	0	0	127,732	22.
52,544	4,764	6,077	14,744	26,528	529	8,780	14,402	0	0	234,298	23.
135	176	16	2,359	1,870	1	50	360	0	0	7,021	24.
10,919	409	107	8,682	10,769	3,575	9,613	2,138	0	24	74,202	25.
6,140	2,514	1,467	6,510	12,179	2,368	4,809	2,715	1,563	0	85,120	26.
496	19	5	287	515	0	779	6	0	6	3,283	27.
9,278	371	132	2,221	2,554	8	1,006	573	0	0	30,601	28.
3,420	55	63	756	2,040	0	278	144	0	0	30,784	29.
531,927	76,839	73,225	159,937	256,897	4,992	16,039	150,195	1,078	19	2,486,145	30.
4,917	0	0	506	479	0	146	312	0	0	8,831	31.
16,605	1,284	2,466	5,152	28,579	57	1,344	7,756	940	0	91,770	32.
6,976	1,206	711	3,232	12,448	38	1,224	1,798	0	0	48,191	33.
29,526	6,534	5,676	18,092	27,665	522	16,010	9,681	0	0	218,597	34.
190,889	30,202	40,437	67,262	122,125	1,368	13,212	45,978	4,382	10	1,039,047	35.
11,364	1,134	804	3,215	5,701	5	3,240	3,241	82	0	61,774	36.
19,517	247	596	2,258	10,546	25	764	1,157	1	0	63,883	37.
39,185	5,676	4,202	7,579	32,902	56	2,316	9,307	0	0	351,027	38.
150,370	20,770	25,910	35,907	84,036	2,842	11,510	40,883	0	0	792,804	39.
358	20	3	362	311	0	759	79	0	0	4,340	40.
26,869	3,244	1,964	5,702	14,991	166	2,379	4,423	0	0	145,951	41.
22,912	2,471	4,658	7,616	16,419	18	2,871	6,166	0	0	143,829	42.
30,073	3,590	3,705	9,185	21,501	23	2,300	6,188	0	0	160,536	43.
52,820	4,330	3,802	9,035	25,643	286	1,789	8,115	3,073	0	226,300	44.
21,904	3,186	2,887	5,196	11,469	128	1,845	10,190	241	0	139,534	45.
600	0	17	1,490	1,510	3	1,174	311	17	0	7,493	46.
2,312	118	91	1,408	1,852	4	1,334	845	0	0	15,454	47.
12,953	313	314	854	22,391	10	119	1,170	0	0	61,521	48.
4,879	11,124	6,199	34,772	40,539	19,068	22,787	13,267	0	174	206,859	49.
25,017	2,663	1,562	4,265	30,458	177	3,033	4,560	2,224	0	130,671	50.
150,820	17,733	26,354	60,175	59,049	2,840	3,092	29,917	1,943	0	1,417,945	51.
6,254	551	391	2,864	3,196	21	580	4,439	442	0	58,858	52.
11,507	1,712	1,915	2,118	19,591	1	2,568	3,227	0	0	82,395	53.
17,984	3,871	4,114	13,828	16,523	1,894	13,644	9,195	13	0	162,789	54.
2,927	30	52	578	5,328	133	708	243	13	0	16,239	55.
244	22	10	1,098	1,479	0	624	21	0	0	4,167	56.
2,097	193	206	2,524	3,691	108	1,423	412	0	0	18,596	57.
10,916	599	772	1,537	3,214	35	416	648	444	0	33,419	58.
7,847	1,839	1,756	24,195	21,564	11,649	9,787	5,351	3	0	141,624	59.
3,548	705	871	3,330	4,689	4	791	1,220	0	0	30,782	60.
6,459	190	88	1,391	7,973	7	100	1,879	0	21	38,654	61.
136,252	16,542	19,479	48,141	97,158	2,311	2,156	35,373	0	8	764,172	62.
26,037	1,665	1,690	2,490	30,726	28	349	9,868	9	0	117,947	63.
35,719	6,097	6,978	7,365	71,114	5,597	607	125,562	0	17,711	722,650	64.
4,147,906	622,549	752,668	1,517,084	2,825,474	133,215	410,878	1,617,006	20,485	18,021	25,871,921	TOTALS

NOTE: Sum of items may not equal totals due to truncation and rounding.

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, SALES BY TYPE
OF SALES, & SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1980

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	32,714	5.83	$ 3,073,018	8.26	$ 823,733	7.27
Alamosa	3,221	0.57	110,677	0.29	11,411	0.10
Arapahoe	48,126	8.58	3,460,369	9.30	968,657	8.55
Archuleta	1,344	0.23	24,682	0.06	2,504	0.02
Baca	1,754	0.31	51,186	0.13	7,272	0.06
Bent	971	0.17	19,041	0.05	2,438	0.02
Boulder	33,667	6.00	1,679,547	4.51	330,825	2.92
Chaffee	4,473	0.79	102,099	0.27	10,477	0.09
Cheyenne	806	0.14	19,284	0.05	829	0.00
Clear Creek	2,491	0.44	42,297	0.11	6,835	0.06
Conejos	1,348	0.24	24,140	0.06	3,217	0.02
Costilla	576	0.10	9,486	0.02	5,219	0.04
Crowley	513	0.09	6,347	0.01	434	0.00
Custer	467	0.08	4,393	0.01	892	0.00
Delta	5,209	0.92	180,442	0.48	58,566	0.51
Denver	98,415	17.55	10,801,632	29.03	4,458,590	39.37
Dolores	451	0.08	6,659	0.01	893	0.00
Douglas	3,782	0.67	134,042	0.36	29,325	0.25
Eagle	6,287	1.12	204,333	0.54	8,878	0.07
Elbert	1,083	0.19	22,364	0.06	6,459	0.05
El Paso	48,930	8.73	2,410,763	6.48	386,233	3.41
Fremont	5,504	0.98	184,709	0.49	56,977	0.50
Garfield	7,130	1.27	260,953	0.70	26,655	0.23
Gilpin	954	0.17	7,779	0.02	758	0.00
Grand	4,130	0.73	89,502	0.24	15,300	0.13
Gunnison	3,978	0.70	95,269	0.25	10,149	0.08
Hinsdale	549	0.09	3,316	0.00	34	0.00
Huerfano	1,666	0.29	33,911	0.09	3,309	0.02
Jackson	732	0.13	34,033	0.09	3,249	0.02
Jefferson	49,751	8.87	3,105,622	8.34	619,471	5.47
Kiowa	574	0.10	9,591	0.02	761	0.00
Kit Carson	2,504	0.44	99,695	0.26	7,925	0.06
Lake	1,761	0.31	61,275	0.16	13,084	0.11
La Plata	7,592	1.35	242,317	0.65	23,720	0.20
Larimer	29,490	5.26	1,310,265	3.52	271,216	2.39
Las Animas	3,643	0.64	74,563	0.20	12,790	0.11
Lincoln	1,838	0.32	82,458	0.22	18,575	0.16
Logan	5,548	0.98	422,648	1.13	71,616	0.63
Mesa	17,183	3.06	990,172	2.66	197,367	1.74
Mineral	460	0.08	4,419	0.01	79	0.00
Moffat	3,564	0.63	165,106	0.44	19,155	0.16
Montezuma	4,254	0.75	166,857	0.44	23,028	0.20
Montrose	5,851	1.04	422,183	1.13	261,647	2.31
Morgan	6,606	1.17	552,915	1.48	326,615	2.88
Otero	4,939	0.88	197,498	0.53	57,964	0.51
Ouray	786	0.14	7,867	0.02	373	0.00
Park	1,261	0.22	16,369	0.04	915	0.00
Phillips	1,718	0.30	73,013	0.19	11,491	0.10
Pitkin	7,269	1.29	220,166	0.59	13,307	0.11
Prowers	3,971	0.70	148,422	0.39	17,751	0.15
Pueblo	21,137	3.77	1,849,453	4.97	431,506	3.81
Rio Blanco	1,959	0.34	78,435	0.21	19,577	0.17
Rio Grande	3,033	0.54	103,650	0.27	21,254	0.18
Routt	4,786	0.85	184,427	0.49	21,637	0.19
Saguache	1,028	0.18	23,071	0.06	6,831	0.06
San Juan	604	0.10	4,604	0.01	436	0.00
San Miguel	1,217	0.21	21,661	0.05	3,065	0.02
Sedgwick	1,208	0.21	37,385	0.10	3,966	0.03
Summit	5,078	0.90	147,144	0.39	5,519	0.04
Teller	2,481	0.44	33,077	0.08	2,295	0.02
Washington	1,525	0.27	40,666	0.10	2,012	0.01
Weld	20,743	3.70	1,611,484	4.33	847,311	7.48
Yuma	3,466	0.61	125,516	0.33	7,568	0.06
Out of State 1/	10,370	1.85	1,464,513	3.93	741,869	6.55
STATE TOTALS 2/	560,469	100.00	$37,195,775	100.00	$11,323,813	100.00

1/ Out of state establishments and unallocated areas
2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, SALES BY TYPE
OF SALES, & SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

County	Retail Sales	Percent of State Total	Total Deductions	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 2,249,284	8.69	$ 1,656,816	7.90	$ 1,416,202	8.72	$ 41,072
Alamosa	99,265	0.38	48,044	0.22	62,632	0.38	1,816
Arapahoe	2,491,712	9.63	1,759,554	8.39	1,700,815	10.47	49,326
Archuleta	22,178	0.08	10,046	0.04	14,636	0.09	424
Baca	43,914	0.16	31,773	0.15	19,412	0.11	563
Bent	16,604	0.06	9,586	0.04	9,455	0.05	274
Boulder	1,348,722	5.21	803,184	3.83	876,363	5.39	25,416
Chaffee	91,622	0.35	44,634	0.21	57,465	0.35	1,667
Cheyenne	18,455	0.07	12,277	0.05	7,006	0.04	203
Clear Creek	35,462	0.13	19,814	0.09	22,483	0.13	652
Conejos	21,923	0.08	16,285	0.07	8,855	0.05	257
Costilla	4,267	0.01	6,962	0.03	2,524	0.01	73
Crowley	5,913	0.02	2,445	0.01	3,902	0.02	113
Custer	3,501	0.01	2,379	0.01	2,013	0.01	58
Delta	121,876	0.47	102,764	0.49	77,678	0.47	2,253
Denver	6,343,042	24.51	6,727,479	32.09	4,074,153	25.09	118,155
Dolores	5,766	0.02	3,567	0.01	3,092	0.01	90
Douglas	104,717	0.40	79,393	0.37	54,650	0.33	1,585
Eagle	195,455	0.75	45,929	0.21	158,404	0.97	4,594
Elbert	15,905	0.06	17,197	0.08	5,167	0.03	150
El Paso	2,024,530	7.82	1,121,125	5.34	1,289,638	7.94	37,401
Fremont	127,732	0.49	101,886	0.48	82,824	0.51	2,402
Garfield	234,298	0.90	112,772	0.53	148,181	0.91	4,297
Gilpin	7,021	0.02	1,721	0.00	6,058	0.03	176
Grand	74,202	0.28	36,174	0.17	53,328	0.32	1,547
Gunnison	85,120	0.32	36,579	0.17	58,690	0.36	1,702
Hinsdale	3,283	0.01	745	0.00	2,571	0.01	75
Huerfano	30,601	0.11	18,895	0.09	15,016	0.09	436
Jackson	30,784	0.11	27,125	0.12	6,908	0.04	200
Jefferson	2,486,151	9.60	1,453,711	6.93	1,651,911	10.17	47,908
Kiowa	8,831	0.03	6,042	0.02	3,550	0.02	103
Kit Carson	91,771	0.35	54,193	0.25	45,502	0.28	1,320
Lake	48,191	0.18	27,591	0.13	33,684	0.20	977
La Plata	218,597	0.84	94,357	0.45	147,961	0.91	4,291
Larimer	1,039,049	4.01	627,255	2.99	683,011	4.20	19,808
Las Animas	61,774	0.23	38,186	0.18	36,377	0.22	1,055
Lincoln	63,883	0.24	49,661	0.23	32,797	0.20	951
Logan	351,027	1.35	317,252	1.51	105,391	0.64	3,057
Mesa	792,805	3.06	468,146	2.23	522,026	3.21	15,140
Mineral	4,340	0.01	1,205	0.00	3,214	0.01	93
Moffat	145,951	0.56	73,725	0.35	91,381	0.56	2,650
Montezuma	143,829	0.55	87,126	0.41	79,731	0.49	2,312
Montrose	160,536	0.62	318,924	1.52	103,259	0.63	2,995
Morgan	226,301	0.87	411,149	1.96	141,766	0.87	4,111
Otero	139,534	0.53	120,955	0.57	76,543	0.47	2,220
Ouray	7,494	0.02	2,260	0.01	5,607	0.03	163
Park	15,454	0.05	6,836	0.03	9,533	0.05	276
Phillips	61,521	0.23	47,062	0.22	25,951	0.15	753
Pitkin	206,859	0.79	49,707	0.23	170,458	1.05	4,944
Prowers	130,671	0.50	68,434	0.32	79,988	0.49	2,320
Pueblo	1,417,948	5.48	1,313,475	6.26	535,978	3.30	15,544
Rio Blanco	58,858	0.22	44,394	0.21	34,041	0.20	987
Rio Grande	82,395	0.31	55,735	0.26	47,914	0.29	1,390
Routt	162,790	0.62	76,524	0.36	107,903	0.66	3,129
Saguache	16,239	0.06	13,308	0.06	9,763	0.06	283
San Juan	4,167	0.01	1,462	0.00	3,141	0.01	91
San Miguel	18,596	0.07	7,983	0.03	13,678	0.08	397
Sedgwick	33,419	0.12	20,092	0.09	17,293	0.10	502
Summit	141,625	0.54	32,423	0.15	114,721	0.70	3,327
Teller	30,782	0.11	10,863	0.05	22,214	0.13	644
Washington	38,654	0.14	25,103	0.11	15,563	0.09	451
Weld	764,173	2.95	1,102,137	5.25	509,346	3.13	14,772
Yuma	117,948	0.45	67,197	0.32	58,319	0.35	1,691
Out of State	722,644	2.79	1,012,440	4.82	452,073	2.78	13,111
STATE TOTALS	$25,871,962	100.00	$20,964,064	100.00	$16,231,711	100.00	$470,743

3/ Percentages of net sales tax are identical to those shown for net taxable sales.

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, RETAIL SALES
AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1980

Thousands of Dollars

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY, and FISHERIES	345	$ 96,148	$ 1,467
MINING	129	150,317	1,692
CONTRACT CONSTRUCTION	1,239	596,882	6,052
MANUFACTURING	1,956	2,970,845	33,372
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	749	1,666,125	39,322
WHOLESALE TRADE	2,518	2,541,360	39,715
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	691	768,258	19,915
Heating and Plumbing Equipment Dealers	170	71,304	1,266
Paint, Glass and Wallpaper Stores	307	91,019	2,021
Electrical Supply Stores	140	84,311	1,414
Hardware Stores	463	211,259	5,271
Farm Equipment Stores	228	218,667	4,502
Subtotal	2,000	$ 1,444,819	$ 34,389
GENERAL MERCHANDISE:			
Department Stores	172	920,822	24,394
Mail-Order Houses	90	178,629	3,970
Limited-Price Variety Stores	112	164,269	4,583
Merchandise Vending Machine Operators	155	21,504	170
Direct Selling Organizations	751	31,570	641
Miscellaneous General Merchandise Stores	454	227,573	5,877
Subtotal	1,732	$ 1,544,364	$ 39,633

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, RETAIL SALES
AND NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FOOD:			
Grocery Stores	1,458	$ 2,669,755	$ 42,970
Meat and Fish Markets	135	31,045	548
Fruit and Vegetable Markets	38	3,797	86
Candy, Nut, and Confectionery Stores	84	8,567	167
Dairy Products Stores	159	28,168	490
Retail Bakeries	250	26,258	651
Miscellaneous Food Stores	184	28,207	554
Subtotal	2,307	$ 2,795,797	$ 45,467
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	495	1,969,007	38,579
M.V. Dealers (Used Cars Only)	463	129,502	2,855
Tire, Battery, and Accessory Dealers	945	372,334	7,413
Gasoline Service Stations	1,690	1,333,168	4,509
Mobile Home and Trailer Dealers	196	110,507	1,829
Miscellaneous Aircraft, Marine and Automotive Dealers	267	233,397	3,363
Subtotal	4,056	$ 4,147,912	$ 58,548
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	231	73,256	2,016
Women's Ready-to-Wear Stores	556	138,022	3,853
Women's Accessory and Specialty Stores	28	3,140	84
Children's and Infants' Wear Stores	82	16,120	404
Family Clothing Stores	331	270,610	7,475
Shoe Stores	353	89,508	2,560
Custom Tailors	36	3,883	89
Furriers and Fur Shops	11	6,026	104
Miscellaneous Apparel and Accessory Stores	108	21,984	574
Subtotal	1,736	$ 622,550	$ 17,159

STATE OF COLORADO
SALES TAX: NUMBER OF RETURNS, RETAIL SALES
AND NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT			
Furniture, Home Furnishings and Equipment Stores	1,913	$ 506,714	$ 12,223
Household Appliance Stores	293	89,265	2,309
Radio, Television, and Music Stores	609	156,694	3,885
Subtotal	2,814	$ 752,669	$ 18,418
EATING and DRINKING PLACES:			
Eating Places	3,104	912,589	24,986
Drinking Places	2,291	604,499	16,956
Subtotal	5,395	$ 1,517,087	$ 41,942
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	511	299,147	5,745
Liquor Stores	975	303,575	8,007
Antique and Secondhand Stores	759	50,883	1,302
Book and Stationery Stores	438	145,922	3,379
Sporting Goods and Bicycle Shops	799	226,947	5,522
Farm and Garden Supply Stores	504	336,500	3,199
Jewelry Stores	483	97,064	2,382
Fuel and Ice Dealers	222	59,066	1,332
Retail Stores Not Elsewhere Classified	6,742	1,306,379	23,644
Subtotal	11,433	$ 2,825,480	$ 54,513
FINANCE, INSURANCE and REAL ESTATE	531	133,030	2,736
HOTELS and OTHER LODGING SERVICES	1,364	410,707	11,046
PERSONAL SERVICES OTHER THAN LODGING	6,344	1,617,143	24,689
GOVERNMENT FACILITIES	35	20,700	416
NONCLASSIFIABLE ESTABLISHMENTS	26	18,021	169
STATE TOTALS 1/	46,706	$25,871,963	$470,743

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1980

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 3,073,017,775	$ 2,249,284,281	$ 41,071,672
Aurora	317,765,535	280,665,453	6,003,495
Bennett	3,722,639	2,619,603	26,697
Brighton	118,344,344	104,061,056	2,020,596
Commerce City	743,867,457	494,566,756	8,354,143
Federal Heights	102,433,863	82,087,306	1,578,060
Northglenn	214,045,467	203,392,926	4,514,296
Strasburg	892,660	818,111	17,663
Thornton	269,544,233	233,361,213	4,420,227
Westminster	152,584,358	137,092,597	2,599,158
Remainder of County	1,149,817,219	710,619,260	11,537,337
ALAMOSA	110,676,578	99,265,167	1,816,485
Alamosa	93,802,192	83,758,968	1,581,970
Remainder of County	16,874,386	15,506,199	234,515
ARAPAHOE	3,460,369,145	2,491,711,922	49,325,968
Aurora	733,452,955	696,914,890	14,508,206
Byers	16,264,069	5,008,247	83,782
Deer Trail	1,817,651	1,800,242	19,901
Englewood	1,404,350,044	851,190,240	15,063,429
Glendale	183,023,154	134,152,232	2,904,112
Littleton	514,355,571	409,919,285	8,455,173
Sheridan	71,750,317	57,943,606	1,268,847
Strasburg	4,480,787	4,330,725	91,255
Remainder of County	530,874,597	330,452,455	6,931,263
ARCHULETA	24,682,295	22,178,159	424,483
Pagosa Springs	15,078,656	13,661,482	283,032
Remainder of County	9,603,639	8,516,677	141,451
BACA	51,185,742	43,913,923	563,015
Campo	740,796	490,265	8,004
Pritchett	207,385	175,565	4,652
Springfield	31,336,854	29,088,723	368,888
Walsh	6,344,492	5,434,794	76,420
Remainder of County	12,556,215	8,724,576	105,051
BENT	19,041,357	16,603,576	274,201
Las Animas	13,752,921	13,040,523	217,100
Remainder of County	5,288,436	3,563,053	57,101

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
BOULDER	$ 1,679,546,738	$ 1,348,722,196	$ 25,415,798
Boulder	928,882,165	770,862,341	15,239,497
Broomfield	132,993,350	97,810,209	1,734,715
Lafayette	47,077,305	21,732,049	389,500
Longmont	355,248,186	285,265,555	5,614,475
Louisville	27,309,374	26,082,533	484,341
Lyons	5,740,814	5,036,834	95,426
Nederland	4,016,428	3,937,191	81,642
Niwot	2,530,857	2,390,026	30,782
Remainder of County	175,748,259	135,605,458	1,745,420
CHAFFEE	102,099,193	91,622,298	1,666,573
Buena Vista	21,889,382	21,346,408	419,265
Poncha Springs	3,441,612	3,340,688	54,959
Salida	55,444,207	47,870,345	799,905
Remainder of County	21,323,992	19,064,857	392,444
CHEYENNE	19,283,705	18,454,860	203,205
Cheyenne Wells	12,931,845	12,175,478	165,636
Kit Carson	1,485,039	1,426,922	22,406
Remainder of County	4,866,821	4,852,460	15,163
CLEAR CREEK	42,297,084	35,461,830	652,058
Empire	1,790,938	1,780,278	24,011
Georgetown	7,426,497	7,167,977	150,941
Idaho Springs	25,185,719	19,148,462	357,501
Silver Plume	315,748	313,127	5,860
Remainder of County	7,578,182	7,051,986	113,745
CONEJOS	25,140,429	21,923,015	256,822
Antonito	6,442,287	5,861,533	59,837
La Jara	8,163,185	7,672,379	89,619
Manassa	1,946,484	1,768,105	25,515
Romeo	1,043,727	523,885	7,963
Remainder of County	7,544,746	6,097,113	73,888
COSTILLA	9,485,965	4,267,412	73,224
Blanca	500,054	480,595	9,973
Fort Garland	1,074,733	1,006,106	16,855
San Luis	2,224,573	2,211,247	35,584
Remainder of County	5,686,605	569,464	10,812

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
CROWLEY	$ 6,347,135	$ 5,913,344	$ 113,166
Ordway	5,567,494	5,203,300	98,809
Remainder of County	779,641	710,044	14,357
CUSTER	4,392,655	3,500,550	58,395
Westcliffe	2,982,302	2,891,461	48,056
Remainder of County	1,410,353	609,089	10,339
DELTA	180,441,536	121,875,871	2,252,787
Cedaredge	6,885,843	6,459,597	122,417
Crawford	914,664	833,087	16,243
Delta	113,852,501	70,629,845	1,388,257
Hotchkiss	5,216,729	4,988,501	89,632
Paonia	10,628,878	9,591,817	189,673
Remainder of County	42,942,921	29,373,024	446,565
DENVER City and County	10,801,632,060	6,343,041,866	118,155,288
DOLORES	6,659,155	5,766,139	89,697
Dove Creek	5,185,448	4,713,760	79,126
Remainder of County	1,473,707	1,052,379	10,571
DOUGLAS	134,042,455	104,717,244	1,584,913
Castle Rock	48,779,244	43,356,170	882,274
Franktown	2,262,449	2,213,393	25,081
Parker	15,332,258	13,593,856	249,609
Sedalia	1,324,583	1,292,256	17,669
Remainder of County	66,343,921	44,261,569	410,280
EAGLE	204,332,867	195,455,154	4,593,936
Basalt	8,707,892	8,526,510	161,523
Eagle	13,543,275	13,020,145	288,991
Gypsum	796,540	763,462	10,314
Minturn	6,316,229	6,242,535	159,544
Vail	107,155,037	106,313,471	2,710,432
Remainder of County	67,813,894	60,589,031	1,263,132
ELBERT	22,363,950	15,905,118	149,848
Agate	3,452,624	3,445,584	2,846
Elizabeth	3,562,643	3,190,168	47,521
Kiowa	2,301,074	2,070,695	31,799
Simla	6,860,790	1,588,661	28,435
Remainder of County	6,186,819	5,610,010	39,247

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
EL PASO	$ 2,410,763,341	$ 2,024,530,170	$ 37,401,420
Calhan	9,419,602	7,696,171	95,060
Colorado Springs	2,115,909,806	1,768,048,512	33,796,485
Fountain	24,000,766	23,227,033	494,900
Green Mountain Falls	1,093,943	1,072,921	25,011
Manitou Springs	15,558,620	14,363,654	333,053
Monument	12,158,753	11,614,882	153,477
Palmer Lake	1,612,445	1,557,880	35,575
Security	28,726,184	28,497,423	447,494
Remainder of County	202,283,222	168,451,694	2,020,365
FREMONT	184,709,223	127,731,870	2,402,100
Canon City	136,552,607	93,092,728	1,740,607
Florence	16,792,383	13,969,624	247,719
Penrose	2,888,769	2,010,795	49,959
Remainder of County	28,475,464	18,658,723	363,815
GARFIELD	260,952,713	234,297,947	4,297,383
Carbondale	15,212,954	14,870,228	254,909
Glenwood Springs	153,894,234	135,059,948	2,514,074
Grand Valley	1,611,999	1,592,639	27,294
New Castle	1,693,568	1,529,398	25,061
Rifle	43,507,566	40,436,780	678,361
Silt	2,310,389	2,123,852	32,796
Remainder of County	42,722,003	38,685,102	764,888
GILPIN	7,779,252	7,021,492	175,719
Blackhawk	1,447,761	1,400,225	30,822
Central City	4,230,875	4,127,560	110,139
Remainder of County	2,100,616	1,493,707	34,758
GRAND	89,502,408	74,202,279	1,546,605
Fraser	3,569,458	3,517,011	58,880
Granby	21,124,639	20,068,371	418,548
Grand Lake	6,028,388	5,915,858	132,372
Hot Sulphur Springs	539,164	533,591	12,454
Kremmling	11,298,322	9,839,971	172,748
Winter Park	17,339,998	17,154,404	418,990
Remainder of County	29,602,439	17,173,073	332,613

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
GUNNISON	$ 95,268,530	$ 85,119,659	$ 1,702,118
Crested Butte	11,356,924	11,136,142	248,522
Gunnison	61,552,345	56,339,155	1,049,788
Mount Crested Butte	6,123,141	6,119,172	160,695
Remainder of County	16,236,120	11,525,190	243,113
HINSDALE	3,316,236	3,282,717	74,578
Lake City	1,541,924	1,516,933	34,596
Remainder of County	1,774,312	1,765,784	39,982
HUERFANO	33,910,748	30,601,387	435,508
La Veta	3,779,077	3,074,631	31,738
Walsenburg	25,912,092	23,711,154	336,685
Remainder of County	4,219,579	3,815,602	67,085
JACKSON	34,033,085	30,783,892	200,338
Walden	10,179,900	8,716,167	119,025
Remainder of County	23,853,185	22,067,725	81,313
JEFFERSON	3,105,622,215	2,486,151,008	47,907,965
Arvada	423,048,212	368,610,845	7,258,754
Conifer	6,387,067	6,267,659	137,973
Edgewater	59,649,166	58,791,546	899,985
Evergreen	47,989,585	45,064,993	785,595
Golden	96,597,604	89,957,569	1,441,855
Kittredge	1,236,481	1,206,819	26,973
Lakeside	59,242,709	58,495,866	1,402,483
Lakewood	1,278,240,377	1,071,927,136	22,454,692
Morrison	3,695,566	3,222,930	54,580
Mountain View	7,731,728	4,960,808	126,800
Wheat Ridge	383,313,625	307,705,649	4,840,948
Remainder of County	738,490,095	469,939,188	8,477,327
KIOWA	9,591,322	8,830,764	102,945
Eads	7,018,795	6,466,119	75,443
Remainder of County	2,572,527	2,364,645	27,502
KIT CARSON	99,695,485	91,770,897	1,319,635
Burlington	58,139,030	53,076,208	927,546
Flagler	12,467,299	11,088,371	128,965
Seibert	6,882,259	6,877,673	10,552
Stratton	9,309,907	8,785,374	140,262
Remainder of County	12,896,990	11,943,271	112,310

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
LAKE	$ 61,274,708	$ 48,190,761	$ 976,888
Leadville	27,660,102	25,707,343	536,898
Remainder of County	33,614,606	22,483,418	439,990
LA PLATA	242,317,397	218,597,428	4,291,122
Bayfield	4,715,343	4,520,923	89,302
Durango	177,339,333	158,991,583	3,415,262
Ignacio	4,175,337	4,013,274	66,577
Remainder of County	56,087,384	51,071,648	719,981
LARIMER	1,310,265,455	1,039,048,961	19,808,373
Berthoud	14,228,667	11,366,161	152,207
Estes Park	47,910,519	46,061,359	1,079,134
Fort Collins	798,851,582	623,930,869	12,336,050
Loveland	214,851,189	185,595,422	3,379,769
Wellington	3,214,635	2,876,828	33,596
Remainder of County	231,208,863	169,218,322	2,827,617
LAS ANIMAS	74,563,335	61,773,699	1,055,084
Aguilar	3,559,507	3,156,352	32,452
Trinidad	64,098,965	52,992,499	940,457
Remainder of County	6,904,863	5,624,848	82,175
LINCOLN	82,458,225	63,883,352	951,179
Arriba	8,690,290	1,606,409	16,933
Genoa	2,742,298	192,989	3,208
Hugo	14,021,632	9,601,427	144,184
Limon	52,562,746	49,598,172	725,936
Remainder of County	4,441,259	2,884,355	60,918
LOGAN	422,643,352	351,027,383	3,056,509
Crook	457,279	413,243	8,675
Fleming	1,613,969	1,598,652	11,319
Iliff	271,948	268,533	4,872
Merino	749,970	653,636	7,813
Sterling	359,176,239	298,428,529	2,436,986
Remainder of County	60,373,947	49,664,790	586,844

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
MESA	$ 990,172,295	$ 792,805,353	$ 15,139,630
Clifton	12,331,085	11,642,077	216,394
Collbran	1,734,143	1,713,415	37,607
De Beque	691,137	624,074	12,609
Fruita	15,338,693	14,380,867	267,722
Gateway	238,787	238,114	4,523
Grand Junction	755,740,788	603,751,450	11,806,970
Palisade	6,505,809	6,302,956	128,368
Remainder of County	197,591,853	154,152,400	2,665,437
MINERAL	4,418,692	4,339,610	93,223
Creede	3,122,500	3,057,366	59,631
Remainder of County	1,296,192	1,282,244	33,592
MOFFAT	165,105,947	145,951,307	2,650,212
Craig	126,811,572	111,594,939	2,294,109
Dinosaur	1,262,156	1,261,377	17,102
Remainder of County	37,032,219	33,094,991	339,001
MONTEZUMA	166,857,081	143,829,089	2,312,355
Cortez	127,925,309	109,555,803	1,805,443
Dolores	5,608,576	5,133,635	86,237
Mancos	5,403,089	5,318,776	100,731
Remainder of County	27,920,107	23,820,875	319,944
MONTROSE	422,183,391	160,536,285	2,994,715
Montrose	122,552,074	106,558,836	2,163,870
Naturita	249,616,505	9,708,735	146,760
Nucla	10,040,136	9,964,847	156,596
Olathe	8,388,616	6,852,345	97,770
Remainder of County	31,586,060	27,451,522	429,719
MORGAN	552,915,251	226,300,656	4,111,420
Brush	46,945,197	40,129,627	631,900
Fort Morgan	356,479,257	94,438,151	1,987,499
Hillrose	338,741	334,263	8,436
Wiggins	52,485,236	14,399,559	118,841
Remainder of County	96,666,820	76,999,056	1,364,744

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
OTERO	$ 197,498,427	$ 139,534,408	$ 2,219,875
Cheraw	363,308	354,267	6,694
Fowler	8,517,272	7,083,900	94,454
La Junta	116,781,649	76,713,016	1,178,490
Manzanola	2,517,180	2,086,960	22,629
Rocky Ford	33,284,468	29,177,058	517,533
Swink	1,280,748	1,105,492	14,462
Remainder of County	34,753,802	23,013,715	385,613
OURAY	7,867,241	7,493,950	162,604
Ouray	5,862,678	5,660,257	136,182
Ridgway	1,014,881	1,007,494	15,102
Remainder of County	989,682	826,199	11,320
PARK	16,368,688	15,453,632	276,496
Fairplay	3,452,634	3,299,567	65,425
Remainder of County	12,916,054	12,154,065	211,071
PHILLIPS	73,012,753	61,521,426	752,638
Haxtun	18,086,855	9,286,762	155,297
Holyoke	40,611,474	37,993,781	530,609
Remainder of County	14,314,424	14,240,883	66,732
PITKIN	220,165,623	206,859,005	4,943,591
Aspen	143,538,451	133,052,112	3,261,361
Snowmass	524,904	524,842	12,070
Snowmass Village	28,471,223	28,407,942	730,244
Remainder of County	47,631,045	44,874,109	939,916
PROWERS	148,421,742	130,670,981	2,319,767
Granada	1,180,058	1,156,261	24,912
Holly	21,517,366	20,491,115	268,101
Lamar	104,740,563	89,396,420	1,759,340
Wiley	5,935,418	5,227,054	109,193
Remainder of County	15,048,337	14,400,131	158,221
PUEBLO	1,849,453,272	1,417,947,508	15,544,221
Avondale	960,882	957,884	17,791
Boone	1,914,297	272,826	4,565
Colorado City	1,945,132	1,748,748	33,355
Pueblo	1,543,738,205	1,180,257,815	14,488,874
Rye	1,097,951	1,052,493	20,183
Remainder of County	299,796,805	233,657,742	979,453

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
RIO BLANCO	$ 78,435,169	$ 58,858,106	$ 987,252
Meeker	18,820,216	16,147,372	295,967
Rangely	49,384,024	32,799,757	522,391
Remainder of County	10,230,929	9,910,977	168,894
RIO GRANDE	103,649,774	82,395,446	1,389,642
Del Norte	10,304,558	9,679,898	155,525
Monte Vista	37,487,370	30,680,542	611,960
South Fork	6,701,611	1,065,815	14,585
Remainder of County	49,156,235	40,969,191	607,572
ROUTT	184,426,581	162,789,660	3,129,330
Hayden	26,224,310	25,945,113	164,198
Oak Creek	4,471,985	3,989,477	59,354
Phippsburg	634,864	621,842	10,265
Steamboat Springs	99,788,568	88,288,374	1,953,447
Yampa	1,588,691	1,153,102	27,434
Remainder of County	51,718,163	42,791,752	914,632
SAGUACHE	23,070,580	16,239,447	283,143
Center	16,332,317	11,619,045	200,560
Saguache	1,852,784	1,468,601	27,741
Remainder of County	4,885,479	3,151,801	54,842
SAN JUAN	4,603,564	4,167,454	91,108
Silverton	4,599,163	4,163,053	90,979
Remainder of County	4,401	4,401	129
SAN MIGUEL	21,660,833	18,596,154	396,695
Norwood	6,100,934	4,728,384	78,327
Telluride	11,705,260	11,279,948	281,241
Remainder of County	3,854,639	2,587,822	37,127
SEDGWICK	37,384,566	33,418,708	501,502
Julesburg	21,934,965	18,649,548	277,589
Ovid	1,862,786	1,699,674	27,510
Sedgwick	773,942	773,114	12,766
Remainder of County	12,812,873	12,296,372	183,637

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
SUMMIT	$ 147,143,599	$ 141,624,520	$ 3,327,072
Breckenridge	35,641,680	34,531,221	886,020
Copper Mountain	7,566,484	7,468,109	201,065
Dillon	10,536,543	10,328,613	238,427
Frisco	31,138,184	30,126,778	650,880
Keystone	14,040,880	13,972,361	402,514
Silverthorne	27,603,536	25,086,714	449,536
Remainder of County	20,616,292	20,110,724	498,630
TELLER	33,076,837	30,782,019	644,265
Cripple Creek	4,268,725	4,166,827	101,762
Victor	720,607	715,136	15,965
Woodland Park	24,574,865	22,568,476	454,521
Remainder of County	3,512,640	3,331,580	72,017
WASHINGTON	40,665,884	38,654,116	451,355
Akron	24,551,873	23,538,312	322,505
Cope	5,886,914	5,886,754	12,666
Otis	6,397,909	5,459,596	56,403
Remainder of County	3,829,188	3,769,454	59,781
WELD	1,611,483,716	764,172,836	14,771,833
Ault	17,068,290	7,271,593	99,946
Dacono	1,882,716	1,852,947	14,791
Eaton	48,294,619	30,257,900	267,866
Erie	2,223,470	2,149,124	35,161
Evans	26,487,926	21,570,802	309,997
Firestone	875,020	862,760	16,818
Frederick	7,136,622	6,969,452	80,675
Fort Lupton	51,077,427	40,102,171	727,427
Garden City	7,906,986	7,434,233	191,214
Gilcrest	3,535,727	2,609,563	37,235
Greeley	1,178,295,833	449,534,205	10,094,796
Grover	722,837	720,851	8,302
Hudson	5,807,791	4,009,998	57,729
Johnstown	14,186,246	11,281,630	138,453
Keenesburg	7,086,830	6,673,161	99,439
Kersey	3,440,863	3,198,420	62,799
La Salle	14,581,588	10,969,703	237,700
Mead	2,703,764	1,962,790	13,914

STATE OF COLORADO
SALES TAX: GROSS SALES, RETAIL SALES
AND NET TAX COLLECTED FOR
SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
Milliken	$ 2,415,712	$ 2,096,132	$ 46,074
Nunn	550,605	550,088	11,531
Pierce	6,181,696	2,539,315	48,907
Platteville	5,853,975	5,493,284	59,912
Severance	3,039,028	1,547,030	21,435
Windsor	13,167,869	12,627,201	267,128
Remainder of County	186,960,276	129,888,483	1,822,584
YUMA	125,515,746	117,947,520	1,691,347
Eckley	398,436	398,130	10,755
Idalia	1,807,022	1,800,371	11,697
Joes	1,289,223	1,284,370	27,535
Kirk	3,673,542	3,663,261	21,967
Wray	42,039,380	39,367,686	462,442
Yuma	54,477,980	50,820,593	778,126
Remainder of County	21,830,163	20,613,109	378,825
OUT OF STATE COMPANIES	1,464,513,034	722,643,639	13,110,793
STATE TOTALS	$37,195,775,135	$25,871,962,426	$470,743,087

CITY AND/OR COUNTY SALES TAXES COLLECTED BY THE STATE

LOCALITY	CURRENT %	CURRENT % EFFECTIVE DATE	VENDOR'S FEE	USE TAX
Alamosa County	2	1-1-79	3 1/3	NO
Antonito	2	1-1-78	3	NO
Archuleta County	1	1-1-69	3 1/3	NO
Aspen	2	7-1-73	3 1/3	NO
Ault	2	7-1-77	0	YES
Avon	3	1-1-80	0	NO
Basalt	2	1-1-71	3 1/3	YES
Bayfield	1	1-1-71	0	NO
Bennett	2	7-1-74	3 1/3	NO
Bent County	1	7-1-71	3 1/3	NO
Berthoud	2	1-1-71	3 1/3	YES
Black Hawk	4	1-1-78	3 1/3	YES
Breckenridge	2	1-1-76	3 1/3	NO
Brighton	2	1-1-77	3 1/3	YES
Broomfield	2	1-1-80	NONE	YES
Brush	2	7-1-80	3 1/3	YES
Buena Vista	1	1-1-73	3 1/3	NO
Canon City	2	1-1-76	3 1/3	YES
Carbondale	2	7-1-71	3 1/3	YES
Castle Rock	1	1-1-77	3 1/3	YES
Center	1	1-1-79	3 1/3	NO
Central City	4	7-1-77	3 1/3	YES
Chaffee County	1	7-1-75	3	NO
Clear Creek County	1	7-1-76	3 1/3	NO
Collbran	1	1-1-77	3 1/3	NO
Costilla County	1	7-1-69	NONE	NO
Creede	1	1-1-77	3 1/3	NO
Crested Butte	3	1-1-74	3 1/3	NO
Cripple Creek	1	7-1-72	NONE	NO
Dacono	1	7-1-73	3 1/3	NO
Debeque	2	1-1-77	3 1/3	NO
Del Norte	1	7-1-78	3 1/3	YES
Delta	2	1-1-79	3 1/3	YES
Delta County	1	7-1-70	3 1/3	NO
Dillon	2	7-1-76	3 1/3	NO
Dolores	1	1-1-69	3 1/3	NO
Dove Creek	1	1-1-70	3 1/3	NO
Eagle	2	1-1-71	3 1/3	NO
Eaton	2	1-1-77	3 1/3	NO
Empire	3	7-1-79	3 1/3	YES
Erie	2	1-1-78	3 1/3	YES
Estes Park	2	7-1-71	3 1/3	NO
Evans	2	1-1-76	3 1/3	YES
Fairplay	2	1-1-74	3 1/3	NO
Federal Heights	2	1-1-73	3 1/3	YES
Florence	2	1-1-78	3 1/3	YES
Fort Lupton	2	7-1-77	3 1/3	NO
Fort Morgan	2	1-1-76	3 1/3	YES
Fountain	2	7-1-80	NONE	YES
Fraser	2	7-1-72	3 1/3	NO
Frisco	2	7-1-79	3 1/3	NO
Fruita	2	1-1-76	3 1/3	YES
Garden City	1	7-1-79	3 1/3	NO
Georgetown	3	7-1-75	2	YES
Glenwood Springs	2	12-1-75	2	YES
Granada	2	1-1-80	3 1/3	YES
Granby	2	1-1-72	3 1/3	YES
Grand Lake	3	7-1-75	3 1/3	NO
Green Mountain Falls	2	1-1-77	2	NO
Gunnison	2	1-1-80	5	YES
Gunnison County	1	7-1-78	3 1/3	NO
Gypsum	2	1-1-77	NONE	NO
Hayden	2	1-1-73	3 1/3	NO
Hinsdale County	2	1-1-73	3 1/3	NO
Holly	1	7-1-78	3 1/3	NO
Holyoke	1	1-1-79	3 1/3	YES
Hot Sulphur Springs	2	1-1-73	3 1/3	NO
Hotchkiss	1	7-1-77	NONE	NO
Huerfano County	1	7-1-68	3 1/3	NO
Idaho Springs	3	7-1-78	3 1/3	YES
Ignacio	1	1-1-71	3 1/3	NO
Jackson County	2	7-1-79	3 1/3	NO
Jefferson County	½	7-1-73	3 1/3	NO
Johnstown	2	1-1-71	3 1/3	NO
Julesburg	1	7-1-78	3 1/3	YES
Keenesburg	1	1-1-79	3 1/3	NO
Kersey	2	7-1-80	3 1/3	NO
Kremmling	4	1-1-80	3 1/3	NO
La Jara	1	1-1-72	3	NO
Lake County	1	7-1-72	3 1/3	NO
Lakewood	2	1-1-72	1	YES
La Plata County	1	7-1-76	3 1/3	NO
Larkspur	2	7-1-80	3 1/3	NO
La Salle	1	7-1-78	3 1/3	NO
Limon	2	1-1-79	3 1/3	YES
Lochbuie	2	7-1-75	NONE	NO
Lousiville	2	7-1-76	3 1/3	NO
Loveland	2	1-1-75	3 1/3	YES
Lyons	2	1-1-71	3 1/3	YES
Manassa	1	7-1-77	3 1/3	NO
Mancos	1	1-1-69	NONE	NO
Manitou Springs	3	7-1-80	3 1/3	YES
Marble	2	7-1-76	3 1/3	NO
Meeker	1	1-1-72	3 1/3	YES
Milliken	2	7-1-80	3 1/3	NO
Mineral County	1	7-1-71	3 1/3	NO
Minturn	4	7-1-78	3 1/3	NO
Moffat County	2	7-1-75	3 1/3	NO
Monte Vista	1	1-1-75	3 1/3	NO
Morrison	2	7-1-73	3 1/3	NO
Mt. Crested Butte	3	7-1-78	3 1/3	NO
Mountain View	2	11-1-72	3 1/3	NO
Naturita	2	7-1-80	3 1/3	YES
Nederland	2	1-1-70	3 1/3	NO
Norwood	2	7-1-80	3 1/3	NO
Nucla	1	7-1-72	3 1/3	NO
Oak Creek	2	1-1-80	3 1/3	NO
Olathe	2	1-1-79	3 1/3	NO
Ouray	3	1-1-80	3 1/3	NO
Palisade	1	1-1-70	3 1/3	NO
Paonia	1	7-1-78	3 1/3	NO
Parachute	2	1-1-78	NONE	NO
Pitkin County	2	7-1-69	3 1/3	NO
Pitkin, Town of	2	7-1-75	NONE	NO
Platteville	2	7-1-76	3 1/3	NO
Rangely	1	1-1-73	3 1/3	NO
Rico	1	1-1-73	NONE	NO
Ridgeway	2	1-1-77	3 1/3	NO
Rio Grande County	1	7-1-69	3 1/3	NO
Romeo	1	7-1-80	3 1/3	NO
Saguache	1	1-1-73	3 1/3	NO
San Luis	2	7-1 80	3 1/3	NO
Sedgwick County	1	7-1-79	3 1/3	YES
Severance	2	7-1 80	3 1/3	**YES
Sheridan	3	7-1 74	3 1/3	NO
Silt	2	1-1-76	3 1/3	NO
Silverthorne	2	7-1-76	3 1/3	YES
Silverton	3	7-1-77	3	NO
Snowmass Village	2	7-1 78	NONE	NO
Springfield	2	7-1-78	3 1/3	NO
Steamboat Springs	4	1-1-79	3 1/3	YES
Sterling	1	1-1-75	3 1/3	YES
Summit County	2	7-1-71	3 1/3	NO
Telluride	2	1-1 69	NONE	YES
Trinidad	2	1 1-73	3 1/3	YES
Vail	4	7-1-74	NONE	NO
Walsenburg	1	7-1 72	3 1/3	YES
Ward	2	7-1-78	3 1/3	NO
Wellington	2	7-1-80	3 1/3	YES
Westcliffe	2	1-1-79	3 1/3	NO
Windsor	1	1-1-71	3 1/3	NO
Winter Park	4	7-1-79	3 1/3	NO
Woodland Park	2	1-1-77	3 1/3	YES
Wray	1	1-1-79	3 1/3	YES
Yuma	1	1-1 78	3 1/3	NO
RTD*	½	1-1 74	3 1/3	NO

*REGIONAL TRANSPORTATION DISTRICT: This includes the counties of Denver, Boulder, Jefferson, Adams and Arapahoe Counties West of Box Elder Creek and the Northeast portion of Douglas County.

**BUILDING MATERIALS ONLY

NOTE: CITIES AND COUNTIES WHICH ARE STATE COLLECTED AND HAVE A USE TAX PROVISION CAN HAVE USE TAX ON ONLY TWO ITEMS: BUILDING MATERIALS AND MOTOR VEHICLES. ONLY THE USE TAX ON LEASED VEHICLES IS COLLECTED BY THE DEPARTMENT OF REVENUE.

CITY SALES TAXES NOT COLLECTED BY THE STATE

Locality	Current %	Current % Effective Date	Vendor's Fee
Arvada	3	11/1/80	3
Aurora	3	12/1/74	1 1/2
Boulder	2	8/1/64	1 1/2
Cherry Hills Village	2	1/1/68	None
Colorado Springs	2	1/1/72	3
Commerce City	2	3/31/71	2
Cortez	2	11/1/74	5
Denver	3	10/1/69	2
Durango	2	7/1/80	3 1/3
Edgewater	2 1/2	1/1/80	3
Englewood	3	3/22/68	1.6
Fort Collins	2	4/1/73	3
Glendale	3	5/1/79	3 1/3
Golden	2	8/1/79	2 1/2
Grand Junction	2	1/1/76	5
Greeley	2	8/1/76	3
Greenwood Village	3	7/1/72	None
Lafayette	2	5/1/67	5
La Junta	1	1/1/78	None
Lamar	3	6/1/80	5
Littleton	3	1/1/62	2 1/2
Longmont	2	1965	3
Montrose	2	11/2/71	3 1/3
Northglenn	3	7/1/75	1
Pueblo	3	1/1/72	3.3
Rifle	2	12/1/73	5
Thornton	3	1/1/75	4
Westminster	3	2/1/76	2 1/2
Wheat Ridge	2	1/1/76	3 1/3

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1980

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
1/2%	0	1	1	2
1%	38	13	0	51
2%	88	6	0	94
2 1/2%	1	0	0	1
3%	19	0	0	19
4%	7	0	0	7
TOTAL	153	20	1	174

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

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DR 21 (Rev. 9/77)

DOC CODE 53

COLORADO SEVERANCE TAX RETURN

Do Not Write in This Space

SEND TO: ☐

Colorado Dept. of Revenue
Mileage, Fuel & Severance Tax Section
140 W. 6th Avenue
Denver, CO. 80261
Telephone (303) 839-3777

Name, Address, Zip:

RETURN THIS COPY

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS:

COLO. ACCOUNT No.	FEDERAL Employee Identification Number	PERIOD Covered Mo. | Mo. | Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPARTMENT OF REVENUE

SEE INSTRUCTIONS ON REVERSE SIDE.

1.	NET TAX DUE		
	A. Metallic Minerals (enter total from Schedule A) (31)	$	
	B. Molybdenum Ore (enter total from Schedule B) (32)	$	
	C. Coal (enter total from Schedule C) (33)	$	
	D. Oil and Gas (enter total from Schedule D) (34)	$	
	E. Oil Shale (enter total from Schedule E) (35)	$	
2.	TOTAL NET TAX		$
3.	LESS TOTAL CREDITS		
	A. Oil Shale Withholding (36)	$	
	B. Oil and Gas Withholding (37)	$	
	C. Total Estimated Payments (Corporations Only) (38)	$	
4.	TOTAL CREDITS		$
5.	BALANCE OF TAX DUE		$
6.	PENALTY (39) ☐ INTEREST (40) ☐		
	TOTAL PENALTY AND INTEREST		$
7.	TOTAL BALANCE DUE		$
8.	If your total credits are larger than total tax, enter OVERPAYMENT		$
9.	Amount to be REFUNDED (41)		$
10.	Amount to be credited to estimated tax for succeeding tax period (corporation only) (42)		$

I hereby certify under penalty of perjury in the second degree that the statements made herein are to the best of my knowledge true and correct.

(Trade Name) (Date)

(Signature of Officer or Agent) (Title)

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		Tax Rate
Over	But Not Over	
$ 0	$ 25,000	2% of Gross Income
25,000	100,000	$ 500 + 3% of excess over $ 25,000
100,000	300,000	$ 2,750 + 4% of excess over $100,000
Over	300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	Tax Rate
First $11,000,000	No tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15¢ per ton of molybdenum ore

OIL SHALE

The tax applies 90 days after a commercial oil shale facility reaches a daily average of 50% of its design capacity as follows:

Year	Tax Rate On Gross Proceeds
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the 1st 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. A credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

COAL

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0¢
February 1978	60.0¢
March 1978	60.0¢
April 1978	60.6¢
May 1978	61.2¢
June 1978	61.2¢
July 1978	61.8¢
August 1978	61.8¢
September 1978	61.8¢
October 1978	62.4¢
November 1978	63.0¢
December 1978	63.0¢
January 1979	63.0¢
February 1979	64.2¢
March 1979	64.8¢
April 1979	65.4¢
May 1979	66.0¢
June 1979	66.0¢
July 1979	66.6¢
August 1979	67.2¢
September 1979	67.2¢
October 1979	68.4¢
November 1979	69.0¢
December 1979	69.0¢
January 1980	69.6¢
February 1980	70.8¢
March 1980	72.0¢
April 1980	72.0¢
May 1980	72.0¢
June 1980	72.6¢

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

SEVERANCE TAX COLLECTIONS

Fiscal Years Ended June 30

Source	1978 1/	1979	1980
Oil and Gas Production	$2,952,180	$ 7,089,071	$ 9,532,931
Coal	1,843,470	8,274,170	11,085,708
Metallic Minerals and Molybdenum	1,808,330	3,665,613	4,041,997
TOTAL COLLECTIONS	$6,603,980	$19,028,854	$24,660,636

1/ Tax effective January 1, 1978.